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The Development, Analysis and Appraisal of Procedures Employed at the Various Stages of Budget Formation in the Area of Instructional Materials in the Penn Yan Central School System

Lawrence D. Paul
The College at Brockport

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RESEARCH 700 PROJECT

Submitted for the purpose of fulfilling in part the requirements leading to the acquisition of the Master of Science in Education degree with a major in Public School Administration.

A

" The Development, Analysis and Appraisal of Procedures Employed at the Various Stages of Budget Formation in the Area of Instructional Materials in the Penn Yan Central School System "

MASTERS THESIS

AUTHOR: Lawrence D. Paul

COMMITTEE: Mr. Herman Lybarger, Chairman

Dr. Warren Morgan

Dr. Gordon Allen

August, 1959

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Administrators: All school systems other than the Penn Yan system connected with this project.

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INTRODUCTION

Progress, it can be said, is based on the effort exerted in striving to fulfill predetermined goals which are realistic and sound. Knowledge and understanding are the guideposts which point the way towards such fulfillment. Such knowledge is seldom intuitive or easily acquired. Only through concentrated and thorough study can one hope to obtain the understanding which will eventually lead to the realization of the objectives on which progress is predicated. Persistence of action and development is essential in successfully carrying out projected efforts in striving for peak efficiency in the area under consideration. Half-hearted action and incomplete understanding will only serve to hamper the degree of achievement. This is true no matter what you are endeavoring to investigate, appraise and improve upon. Only through the implementation of this concept of progress based on organized effort will there be a beneficial progression towards a more efficient and productive society. Such a philosophy is the keynote of this research project.

Perhaps no other area of society requires more continuous effort towards evaluation and improvement than the field of education. The great significance which education holds in our democratic society in preparing its citizens for their role in that society demands that continuous effort be expended towards appraisal and greater efficiency in the total educational processes. Providing the best educational facilities, curriculum and administrative practices are a result of continuous evolvement based on efforts involving analysis, appraisal and development of all aspects of the entire educational program. This should be and is

an integral part of the profession. The degree to which it is carried out will vary according to the professional motivation of the individual administering the school program. Dynamic, creative leadership is needed to carry out the continuous development and evolvment towards the ideal peak of efficiency which should be the goal of all educators. Being able to see the need for change and improvement, and taking active measures to bring about these changes is the challenge which administrators must meet. In doing so they need the cooperation and stimulation of an active staff and an interested community. All are interested in the same end, that of providing the best possible educational preparation for the children of the community and nation. Consequently, all efforts which strive towards greater educational efficiency will only serve to see that this end is eventually achieved.

One important feature of a community's close association with its educational responsibilities lies in the school budget. The community has the final decision whether or not to approve this vital document upon which rests the economic foundation of the school system. It is this same community which also must provide the funds which will make the budget a functional entity. Consequently, whereas money is involved, there exists a great deal of interest in the manner in which these funds are administered. The responsibility for instituting the procedures leading to the fulfillment of the financial involvements of the school system has been given to the Board of Education as a mandate from the community. However, the actual development and implementation of the total procedures which culminate in the final budget docu-

ment have been given to the professional personnel of the school system. Consequently, the effectiveness of the procedures is dependent on the nature of the procedures and the skill by which the school officials employ them in developing the budget. Thus is given to the administrative staff a great responsibility, to evolve a budget which will not only provide the necessities of the educational program but to carry out its development as efficiently and in as business-like a manner as possible.

Included in the aforementioned responsibility which lies on the shoulders of the school administration relative to budgetary development is the constant striving to seek better means of carrying out the great task. This ever-present desire to improve upon that which exists is essential to the furthering the basic aims of the profession, that of providing the very best climate for learning that is feasible. Appraisal and reappraisal of procedures is paramount in importance. The degree of improvement in the efficiency may vary but the most important thing from a professional standpoint is the conscientious effort put forth. Such activity can only reap the benefits of professional and intellectual stimulation in the minds of not only the individual carrying out the project but to all with whom he comes in contact during the course of the endeavor. Motivation to strive to improve upon all aspects of the educational program; this is the product of all worthwhile educational research and development activities.

Such then is the motivation behind the following research project. A specific area was selected to be studied from the aspect of how procedures employed therein might be improved.

This author entertains the hope that this work will prove of some benefit to the school system involved in the study, and perhaps more important, the hope that it will stimulate the reader to enter into similar ventures of investigation, analysis and development in the never-ending task of improving all areas in the field of education.

L. D. PAUL

CHAPTER I

The Scope, Purposes and Values of This Project

By the very nature of this research project which is intended to be an analysis and appraisal of one area of the school budget of the Penn Yan Central School System, it is essential that such a development be limited in scope. To be effective and thorough, such a project will by necessity have to delve into every facet related to the procedures utilized in carrying out this portion of the budget. To try to envelop a substantial portion of the budget in the project's analysis would involve time and effort which is not available. In order to do, therefore, a more effective job of analysis and evaluation, only a specific area has been selected, that of the area of "Instructional Materials" as related to the budget formation. In the following paragraphs the precise scope of the project will be revealed in order that the reader may gear his mind only to the understanding of those procedures and the functions thereof as related to the following specific phase.

In order to set forth specifically the areas to be covered under the label "Instructional Materials", it will be appropriate at this point to go directly to a source which contains a breakdown of the budget in terms of the major components with the classifications and sub-classifications of each contained therein. In studying the source it will be noted that "Instructional Materials" comes under the major heading, Instructional Services. This major classification is sub-divided into codified sections from code 3:1, "Salaries of Directors and Supervisors" to code 3:14, "Other Expenses of Instruction." This major

1. Annual School Budget Report Form, Schedule A, Albany 1, New York: Bureau of Field Financial Services, The State Education Department, 1953-54.

classification, as the title implies, relates to many related items most of which will not be relevant to this proposed research project. To set the limits of this work on only items of specific relevance to instructional materials, the following sub-classifications have been selected from this major area: Code 3:10, Textbooks, Code 3:11, Supplies Used in Instruction, and 3:14, Other Expenses of Instruction. Each of these will be treated in detail. It will be noted that the latter two sub-classifications are broken down into various sub-divisions: Sub-classification 3:11 contains: 1. workbooks, 2. tests, 3. Supplementary reading materials, 4. standard purchase supplies, and 5. non-standard purchase supplies. Sub-classification 3:14 contains: 1. commencement related supplies, 2. assembly programs, 3. travel in connection with instruction, 4. transportation expenses, and miscellaneous expenses. All three of these sub-classifications will be dealt with in relationship to the procedures the administrative and instructional staff utilize in determining budgetary components.

In addition to the three sub-classifications indicated above, a fourth area will be considered for the purpose of giving this project more comprehensiveness and due to the relative significance of the area. This is sub-classification 9:12: Physical Education. The inclusion of this area will serve as a contrast to the procedures which are characteristic of budgetary activity of the academic departments in the school system.

All four areas will be dealt with from the points of view of both the Elementary division and the Secondary division. While many procedures are quite similar, as carried out by the staffs

of each area, each has its own characteristic approaches which lends to contrast. This approach gives the project the comprehensive thoroughness which is essential in qualitative analysis which may lead to modifications and/or innovations.

Inasmuch as the administrators in each area or division are basically responsible for budgetary reports from their area, a great deal of the analysis will be centered in the activities or procedures implemented by these area administrators. Reference will be made concerning other staff members as they are involved either directly or indirectly with the budgetary procedures. Whereas the above administrators have a direct responsibility to their own individual areas, they all have in common the responsibility to report their budget reports to the chief-administrator. He will coordinate all reports into a final all-encompassing budget report to be presented to the Board of Education for their consideration and adoption. Inasmuch as the chief-administrator plays an all-important role in budgetary development a chapter will be devoted to his activities as related to the research topic.

This work would have little relevance to educational development, if it contained only a revelation of what is presently done in the Penn Yan Central School System. In order to give the project justification, an evaluative phase must come into being. However, appraisal or evaluation of the present procedures reported in the work would be somewhat difficult inasmuch as there exists no standards by which one may determine whether the existing procedures are superior, adequate or comparatively ineffectual. One might venture to come to some conclusion through the utiliza-

tion of acquired knowledge, perception and a little bit of common sense relative to the merits of each of the budgetary procedures. However, for one who is inexperienced in such matters it would be more professional and scientific to base the evaluation on comparative criteria which would prove to be a better standard of appraisal of the present procedures. Consequently, the scope of the project will extend to the degree of determining comparative criteria. This will be done by ascertaining the procedures involved in other selected school systems in the same areas of the budget which are of the same relative size as that of Penn Yan School System. The information obtained will then be used to make a more concrete and professional evaluation of the procedures employed in the Penn Yan System.

The project will conclude with suggestions in the form of recommended modifications and/or complete changes in the present methods as are determined in the final evaluation. Such is the scope of this project.

The purposes underlying the undertaking of this research project have already been strongly intimated. However, it is well that they are at this point considered in more detail so that there will be no concern over the justification for all phases of this project. Every phase has its significance. Each is important within itself and also as it relates to the whole work wherein the all important objective is the improvement of present procedural methods connected with budgetary development. Let us now consider these purposes.

The initial purpose is to study and analyze the procedures employed in assessing the instructional material needs of all

instructional areas. From such an analysis an understanding of the complexities involved in such an operation will be obtained. Knowledge will be gained relative to the multifarious methods that are involved in reaching a final budgetary figure for the many items which are involved in a budgetary report. Knowledge will be gained relative to how the budget report of each area administrator is formulated. Conclusions will undoubtedly be had in regard to the relative effectiveness of the procedures at the various stages of development in both the Elementary level and the Secondary level. An understanding of the problems to be met by the area administrators in carrying out their responsibility in this area is a significant purpose in analyzing this budgetary phase.

Another purpose of this work will be to determine the function of the instructional staff relative to this topic. The classroom teacher who will eventually utilize the fruits of the activity involved in devising the budget has a significant contribution to make inasmuch as she is perhaps more familiar with the needs of her instructional program than any other person. A thorough understanding of her role in relationship to the total school picture is essential in carrying out a meaningful and effective instructional program. Her importance as a member of the contributing team should be stressed so that all including the classroom teacher herself will have full understanding of this educational function and responsibility.

Perhaps the most significant purpose of this field study project is the actual evaluation of the procedures determined in the study and their effectiveness in carrying out the budgetary

policies of the school system. This, of course, involves determining procedures utilized in other systems for the purpose of learning of same as a source of knowledge and the utilization of the acquired ideas, methods and procedures in improving on those already being used in the Penn Yan system. Gaining knowledge concerning other systems also may be used in coming to conclusions which may result in commendation of the procedures being employed. Evaluation and improvement will be the keynote. If effective improvements can be recommended, then it will be presumed that the most significant purpose has been fulfilled.

Several secondary purposes will be sought in carrying out this project. They relate to the activities of the area administrators in considering their means of determining the components of their budget report or final budget document. One relates to the analysis of procedures used in determining population growth trends and future enrollments at all academic levels as it relates to this area. Also a secondary purpose will be to consider the effect of costs relative to this area as they will influence present and future planning.

In presenting the scope and purposes of this project the reader has undoubtedly perceived the relative values to be derived from this work. Such values can be categorized into two general classifications: 1. Those related to the Penn Yan School System, and 2. Those related to the professional development of this writer.

In reference to the former classification, the value could be quite significant to the functioning of the Penn Yan Central

School organization. The degree to which it will be effective will depend upon the degree of efficiency that is already present in the school system as determined by the results of the project's research and the conclusions drawn in the course of the project. Any recommendations which result are intended only to be suggestions which may, in the mind of this writer, be helpful in creating greater efficiency in the development of the budget. Such recommendations, of course, do not prelude acceptance on the part of the school officials. Certain procedures while seemingly awkward in their operation may be desired approach according to the official using such methods and consequently, any modification in these practices may not be necessarily welcome. One can only recommend the modifications or revisions based on new concepts; acceptance can only be determined if those who are responsible for various parts of the budget are favorably impressed by the suggestions to a degree wherein they feel the recommendations are significant enough to have them implemented. Acceptance of the suggestions or not will only affect the value in reference to the system. It is hoped that this project in that vein will prove of some value.

A second value which will almost certainly be evident is the stimulation of all those connected with budgetary planning in carrying out a self-evaluation of the procedures they employ. In carrying out the research necessary in gaining the information required in reporting the practices followed in this area, it was, of course, necessary that the participants go into great detail in answer to my questions. In doing so they are in reality reviewing and analyzing their procedures in their own minds while

devising the answers and in replying. Also, it would almost be human to assume that they would mull over the answers following the interview in trying to decide in what manner or shape could these means be improved upon. This factor, of course, is merely a supposition yet from a human standpoint, this author feels, quite valid.

The values intimated thus far are variables which cannot be predicted as to outcome with any reliability. However, values which are more predictable relate to those which this project will offer to its author. In reality this is perhaps the main function of this effort, that of giving this writer experience in two separate but yet related areas, the academic experience and the professional experience.

Perhaps the most difficult experience will be that of the academic venture of developing and carrying out of this field study research project. Lacking experience in such research efforts, this author found it necessary to guide his actions on a sketchy background of investigative work carried out on the undergraduate level plus the advice offered by the chief advisor. Consequently, the entire experience was quite profitable in acquiring the knowhow in carrying out a research project which involved so many various facets. The experience has been invaluable in preparing for any future efforts in a similar vain related to higher degree requirements. The problems encountered have been numerous. Limitations of certain means have been determined and alternate means have been tried with varying success.

The best example involves the preparation of the questionnaire which was used to determine the procedures and practices

carried on in the other school systems. An example of this questionnaire may be found on page 134 of this project report. As will be noted it is quite extensive; the desire was to have it as comprehensive as possible in order to carry out its function. This means was only successful to a certain degree. The returns were about fifty per cent, and even among the replies of the fifty per cent the significance of the answers was limited. The alternative was to give greater significance to personal interviews set up with area school administrators in order to supplement the findings of the questionnaire. This proved to be quite helpful. A more complete resume and evaluation of this phase of the project will be found in chapter seven.

From a professional standpoint, the familiarization of the author with those procedures, methods, practices, policies, factors, problems of administration, in fact the total experience relative to this project will be of inestimable value in professional preparation and development. In the fulfillment of future designs in the field of educational administration, knowledge of the intricacies of the budget as obtained in this work will do much to prepare the way to what is hoped to be a successful career. Only through such research efforts can one get a new and more realistic perception of the administrative duties that entails so many varied factors. As a classroom teacher one sees only the factors which relate directly to him, and the conclusion quite often belittles the true extent of the exhaustive activities and responsibilities of the administrator in carrying out his functions. In fact as one learns the extent of the administrative functions in regard to only this one relatively small area, it is

rather frightening to try to visualize the full scope of effort and responsibility that is involved in the total function of the administrator. However, the successful administrator is a true entity and his success is due primarily through effort and the knowledge he possesses in regards to his position and function. Consequently, the knowledge acquired via this project will contribute a great deal in preparing this author for the great task in fulfilling the eventual responsibilities entailed in an administrative position if this be the destiny of this writer.

CHAPTER II

TEXTBOOKS

The full importance of the textbook in educational achievement can be descriptively compared to the value given the tools of a craftsman: development of material things without the employment of implements would render the craftsman as useless as would be the teacher without her printed materials, the tools of her endeavors in the development of the intellect. A recent poll of some 500 teachers showed that they considered the lack of an adequate supply of good textbooks was the chief^{1.} obstacle to efficient and successful teaching. Thus is pointed up the great responsibility of school administrators: to be fully cognizant of the implications that go along with the determination of their textbook needs and to employ procedures which will best fit their requirements.

In order to determine those procedures employed in the Penn Yan School system relative to the textbook budgetary area, with the view of eventual evaluation, let us now consider the methods employed first in the Elementary division, then those carried out on the Secondary level.

In relating the budgetary procedures on the Elementary level it will be advisable first to indicate the function of the administrator, the Supervisor of Instruction, who is responsible for this area of the budget. This administrator feels that his basic functions are to determine through various

1. NEA Research Bulletin. Vol. XXIX No. 1.

means what the needs of his division are relative to textbooks. Determination of these requirements necessitates taking an inventory of present supplies, determining the needs of each succeeding grade, class and/or group, ascertaining the physical condition of the inventory, and consideration of acquiring new or revised series as recommended by curriculum evaluation committees composed of staff members. From the information gathered the administrator then completes his function by analyzing the data and, therefrom, assessing the textbook requirements of the area under his jurisdiction. This information is forwarded to the chief-administrator, the Superintendent of Schools, as a part of the overall report on budgetary requirements. The procedures the Supervisor follows in fulfilling his functions will be related in more complete detail in the following paragraphs.

The initial activities relative to this area can be thought of as being a preliminary procedure. This step comes in the form of a communique from the Supervisor to each staff member setting up a schedule of grade level and special curriculum meetings for the purpose of discussing budgetary matters for the following school year. Each classroom teacher is asked to prepare in advance a written inventory of all textbooks used in her classroom, exclusive of books utilized by special curriculum teachers. The grade level meetings are held at the conclusion of the school day.

The following might be indicative of a typical grade

level meeting. The meeting was held in the Elementary School conference room. The Supervisor proceeded to explain the purpose of the meeting in detail. Since there was an innovation in procedure relative to textbook requisitioning this school year, this specific consideration was given greater attention in the course of the Supervisor's introductory explanation. A brief resume of the previous procedure at this point will give the reader a greater scope of comprehension of this work.

Formerly textbook requirements of each staff member were indicated on a textbook form. This form was one of a group of requisition forms which are annually a compilation of the total needs of each contributor. An example of this textbook form will be found under the title of Exhibit "1", page 124-C. In filling out this specific report, each teacher had to determine her textbook inventory, and the condition thereof. From this information, in addition to her desire for new textbook introductions, the staff member could assess her textbook requirements for the following school year. This information with the number of volumes required, the title of the work, and the publishing company's name was indicated on the form as shown in Exhibit "1". This report was then forwarded along with the other report forms, which comprised the total requisition, to the Elementary Supervisor, who considered each in relationship to the total.

This aforementioned procedure as it relates to textbooks has been superseded by the following procedure: The textbook requisition form, Exhibit "1", will no longer be used either

by the staff members or the administrators of the Elementary division. Information relative to textbooks will be indicated on specific newly devised textbook information forms, which will be utilized only by the Supervisor at the grade level conferences. An example of this new type textbook form will be found on page 26 as Exhibit "3". This form may be characterized as being a work sheet. The Supervisor, prior to the meeting, indicates the grade and the staff member's names of said grade, in alphabetical order, in the indicated place on the form. The unit price of the textbook being considered is also indicated after the word, "Price". The preceding two steps are carried out on both sections of each form, top and bottom. Each section represents a separate specific textbook of a publishing firm. The unit price of each type of book represented can be obtained from Textbook Price Lists booklets which are sent to any school official by publishing firms on request. The textbook information forms are differentiated according to subjects taught and the textbooks used therein on each grade level. As was previously indicated, there are two subject areas on each form. Exhibit "3" has Spelling and Citizenship as its two sections. The specific name of the textbook used by a grade level, i.e., sixth grade in Exhibit "3", usually follows the name of the subject area. The name of the publisher and the address thereof is indicated on the right side of each section. The Supervisor will bring to each grade level meeting all textbook information forms which contain the names of the textbooks in use on said grade level. This usually

involves several information forms. With this background information let us now develop further the simulated grade level meeting.

Following the introduction the Supervisor asks each staff member to take out her written inventory of all textbooks which are under her jurisdiction. The Supervisor then requests information pertaining to the textbooks in each of the subject matter areas. Each area is taken in turn. As an example, using the form in Exhibit " 3 ", the Supervisor will ask first Mrs. Beckhorn, the first staff member's name listed on the form for "Spelling - Word Mastery Speller", the number of spelling textbooks she indicated on her inventory listings. Mrs. Beckhorn might reply for example with the figure twenty-seven, whereupon the Supervisor will record that number in the box labeled, "No. of usable copies", which follows Mrs. Beckhorn's name. This same procedure will follow for the remaining staff members of this simulated sixth grade level, until the Supervisor has obtained complete information relative to the number of usable copies of the textbook, Word Mastery Speller, Spelling section. The identical steps will be followed in recording textbook data for the remaining subject matter areas and the textbooks thereof. Usually both sections of one textbook information form are covered before proceeding to the next. The order is not important. As is indicated in Exhibit " 3 ", subject area "Citizenship (Social Studies)" would be the next area or section covered in relating information.

While the preceding procedure is the common denominator

for all of the grade level meetings, occasionally specific situations arise which require minor adaptations. For example, if a new or relatively new series of Spelling textbooks are being used by the majority of the sixth grades then this information is indicated to the Supervisor as in the normal procedure. Those sixth grade teachers who do not have copies of this text for their specific class will indicate this fact to the Supervisor. He will then proceed to indicate the number of the old series of Spelling textbooks which they do possess, and are using. This may be accomplished by dividing the "No. of usable copies" column in half with a vertical line, and labeling each column at the top: "Old" and "New". The number of old series textbooks can now be placed in the proper box after the staff member's name. It might be adequate just to divide the block following that specific teacher's name and label "Old" and "New" in that particular block. This procedure is illustrated in Exhibit " 3 " after the name Miss Underwood. This matter of procedures relative to unusual situations which may arise in budgetary development will be dealt with more specifically in the analysis and recommendations chapter.

The data which the Supervisor obtains during the grade level meeting is subsequently interpreted in the light of the textbook needs for the following year in the Elementary division. To determine these future needs several factors must be taken into consideration.

The basic consideration in determining needs is the estimation of enrollment in each grade for the following

school year. This can be generally ascertained by examining the enrollment of each grade level during the present year. Considerations given for pupils entering and leaving the system during the school year can be judged fairly consistently through analysis of past trends. The number of class sections will be approximately the same in the succeeding year for the entire class as it moves to the next grade level, i.e. this year the fourth grade has five class sections and the fifth grade has six sections; consequently, next year the fifth grade will have five class sections and the sixth grade will have six class sections. Since it is assumed that each child in each class section on each grade level will be supplied with a complete set of textbooks as required by the curriculum, a consistently accurate assessment of textbook needs can be carried out. In order to adjust the final determination of needs to fit all possibilities a leeway of from twelve to fifteen textbooks of each specific type for each grade level is included in considering the number of textbooks to be ordered.

A second factor gives a certain complexity to the procedure in determining textbook needs. In the Penn Yan School system the fifth and sixth grades are grouped homogeneously. The groups in each grade are identified as A, B or C. The number of classes in each group is determined through analysis of the ability of each pupil, particularly in the area of reading. The trend is to have one and possibly two "A" classes which are considered superior, three "B" classes which constitute the average pupils, and one "C" class which is made

up of pupils of poor general ability. Since reading forms the basic criteria, the reading textbook plays a very important role in each group. This specific textbook will vary according to the reading level of each group. The other subject matter textbooks are generally the same for all the classes. The enrollment of each class in each section for the following year can be fairly well predetermined by analysis of records of the pupils involved plus teacher's recommendations, all of which determine the placement of each student in the proper group. Each succeeding class varies somewhat from the previous one but the ratios in each group remain fairly constant for the numbers involved. Previous experience with this grouping system has greatly helped in determining what basic reading textbooks should be utilized, particularly in the "A" group which contains a breadth of ability which is closely akin to the ability of past "A" groups. The "C" groups present more of a problem since the abilities of the pupils therein may vary considerably. This variance must be considered closely in order to provide the necessary reading materials in meeting the needs of each pupil. Any unusual situation can be handled independently of the rest of the group. Textbooks or other reading materials for those of low ability can be easily acquired from inventories in the storeroom.

After considering all of the aforementioned information, the Supervisor will indicate the number of textbooks of a specific type for each grade level and/or group thereof on the Textbook Information sheet. This figure is placed in the

box labeled, "Total Needed". The textbooks of each type needed in order to meet the requirements of the curriculum next year are indicated on each of the Textbook Information forms which refer to each specific type. The sum total of all the textbooks thus indicated in this specific box equals the textbook needs of the Elementary division for the following school year. These requirements are further identified on these forms title by title as well as publishing company by publishing company.

The Supervisor is now in a position to determine his budgetary requirements relative to textbooks. Fundamentally, the number of textbooks which will need to be purchased will be the difference between the total usable textbooks and the total needed for next year's enrollment. The specific books of each type and title for each grade level needed can be quickly determined by subtracting the total number of usable copies on hand indicated in the box following the word "TOTAL" from the total needed, that figure indicated in the box below the words, "Total Needed". The difference can be interpreted as being the number of that specific type of textbook that needs to be ordered. That number will then be placed in the appropriate box on the textbook information form labeled, "No. to be ordered".

The full value of the procedural use of the textbook information forms comes now into full focus. The Supervisor is now in a position to determine the total cost of the various types of textbooks listed on the Textbook Information sheets. The total cost of each type can easily be figured

by multiplying the number to be ordered by the unit price of each textbook. By adding up the total cost of each type found on all of the grade level forms, the aggregate total will represent one of the two totals which combined make up the Elementary division's textbook budgetary appropriation needs. The second element in ascertaining the final budgetary figure will be considered in the following paragraphs. One additional value which is derived from the use of the newly devised Textbook Information forms is their application in carrying out the function of ordering the textbooks from each publisher. Such ordering is carried out on a Purchase Order form, such as the one titled Exhibit "/3 ", page/36. Using the data on the information forms the secretary can list the name of each publisher on separate Purchase Order forms, and on each she can list the various types of textbooks to be purchased from a specific publisher. The number required, unit price and subsequent total amount can be found or determined easily by referring to the Textbook Information forms. Some minor revisions in the procedure could make it more efficient and these will be discussed in a later chapter, but basically the system for ordering these textbooks has been made more streamlined through the use of the Textbook Information forms. A contrast with the previous procedure will be made at the conclusion of this chapter.

The second major consideration in making the final determination of the elementary division's textbook budgetary appropriation figure is the outlay for new introductions of a textbook series planned for the following school year. Such intro-

ductions may be planned for use in the entire elementary system, which in the Penn Yan School System would include three elementary divisions, or they may be planned for use in either the primary levels or the intermediate levels of each division, or they may be introductions designed for use in a specific group in the fourth, fifth or sixth grades. Since more often than not the new introductions are planned with the whole division in mind, such introductions often represent a major portion of the textbook budget of a school system. The procedures which lead to the ascertainment of the type and extent of new introductions and the resultant budgetary ramifications usually take the following developmental trend.

It is the policy within the Penn Yan School System to conduct periodic curriculum evaluations with the purpose of developing and improving instruction. This work is carried out by staff committees called Curriculum Study Groups. Each school year one or more subject areas come under the scrutiny of such a committee. The subject area designated for study is determined through the indication that there is a need to be fulfilled in said area. More often than not the need is for a reevaluation of the textbook series used in a specific subject field. This need may result from the fact that a series may have reached a point of diminishing returns due to physical condition, usually the result of aging, or that it is no longer meeting the needs of the curriculum in the eyes of the Curriculum Study Group and/or the administrators, as indicated through curriculum study

and analysis. The desire for a change may also result from revisions which textbook publishers make in their textbook series periodically. When such revisions in textbooks are carried out by a firm they are made known to administrators through their sales personnel. This has a positive effect in that administrators are kept informed of all changes arising in curriculum areas.

In its study the Curriculum Study Group invariably asks the Supervisor of Instruction to contact publishers and indicate the committee's desire or interest in viewing the publications in the specific area under consideration. In response the firms will furnish copies of their textbooks free of cost to the school officials for the use of the study group. If a change is contemplated for all the grades then a complete series covering all grade levels is requested. Representative textbooks from as many textbook publishers as possible are obtained. Very often a publishing company will send its salesman to discuss his firm's series with the Supervisor or even possibly speak to the committee as a whole in reference to his company's textbooks. This latter procedure often is frowned upon due to the differences in methods and salesmanship ability of the various representatives. It is felt that the group might be unduly swayed in its deliberations by a particularly adept salesman selling perhaps a less worthy product. Therefore, it is the policy of the Penn Yan Elementary Division to have the Supervisor of Instruction interview all textbook representatives and gain the essential facts and general information concerning the textbooks in question.

The Supervisor will in turn interpret to the Curriculum Study Group, during its meetings, the facts relative to the textbook series. The group, during its deliberations, studies each individual series endeavoring to determine which series best meets the requirements of the curriculum as it has been interpreted and developed by the committee. One basis for decision as to which series meets the curriculum standards is to compare the contents of each textbook representing the subject matter of a specific grade level with the minimum state requirements as set forth in the New York State educational syllabus for the grade level being compared. Since this thesis concerns itself basically with the results of the group's efforts relative to textbooks and not to its specific activities, let us then assume the group has decided to recommend a specific series of textbooks published by firm "A". The function of the administrator, the Supervisor of Instruction, now relates itself to the consideration of and acting on the Curriculum Study Group's recommendation.

It is assumed that the decision to accept firm "A's" series was a joint decision of the study group and the Supervisor. Since the responsibility for the decision ultimately rests on his shoulders, he undoubtedly took an active role in the consultations and deliberations and the eventual decision. It now follows that publishing firm "A" is notified that their textbook series has been selected. A date is set up for a conference between the administrator and the company's representative to discuss the technicalities of the transaction.

This conference will include the consideration of the

following basic items. During the course of the meeting the Supervisor indicates to the representative the number of textbooks which will be required. This number will be subdivided into the requirements of each grade level. This information will be determined by the administrator prior to the conference from enrollment figures, etc., previously considered. The total cost by grade level is worked out during the meeting. These costs are ascertained by taking the number of textbooks needed on each grade level and multiplying that number times the unit cost per textbook which may vary according to the grade level. The total cost is derived from the totaling of all of the cost resultants on each grade level. Now in considering the financial aspects as it relates to the budget, certain factors must be related.

One of the two following situations may exist relative to the budgetary funds for the new textbook introductions in question: 1. An outlay of funds has already been appropriated in the present school budget to be used for the purchase of textbooks. This represents a special fund included in the textbook budgetary appropriation for the purchase of new textbook introductions. The amount of the fund usually was the estimate of the approximate costs that would be required in purchasing a new series of textbooks. 2. The total outlay for the new textbook introductions will be included in the elementary school division's textbook budgetary request which will form part of next year's school budget. The procedures to follow will be conditioned by either of the two previous situations.

Providing the first situation exists, two courses of action may result depending on the full circumstances. If the appropriated fund is sufficient to meet the financial obligation incurred in acquiring the new introductions, then the procedure in completing the transaction will be merely perfunctory and no further action relative to the forthcoming budget in this matter needs to be made. However, if the appropriated textbook fund in the present budget is not sufficient to meet the cost of the proposed textbook outlay, it will be necessary to include in the elementary division's textbook budgetary request a sum to cover the balance of the full amount required for the new series desired for the next school year. The supervisor, in working out his budgetary report to the chief administrator, will add this sum to the amount already determined in considering the basic textbook needs covered earlier in this chapter.

However, if the second situation exists, then the supervisor will be in a position to conclude the transaction which will be contingent on the approval of the final budget by the public in July. Payment on the new series will not be made until after October. These last two factors are presumed to be understood by the publishing firm since they are characteristic of dealings with the public schools. The supervisor then is in a position to add the total sum required for the new series to the previously developed textbook budgetary figure and consequently the final total figure which represents the textbook needs in the elementary school division for the following school

year. This information will be included in the final budgetary report the supervisor must compile and send to the chief administrator.

In order to determine those procedures employed in the Penn Yan School System as a whole relative to subclassification 3:10 of the budget let us now turn to those carried out on the Secondary school level. As it was deemed appropriate in considering the elementary level, let us first understand the precise function of the secondary school administrator responsible for this area of the budget.

In relating what he considers his basic functions in this area, the secondary level administrator indicated they were two-fold. The first is related to his function of contacting individual faculty members in order to determine the textbook needs of each. This area will be discussed in more detail in a later paragraph. The second basic function relates to group dynamics. Committees which have been activated for the purpose of curriculum evaluation, which will certainly include textbook studies, keep in close contact with the administrator, as does the administrator with them. From these committees, he can receive recommendations relative to textbooks in a certain subject matter field or pertaining to a specific course. More will be said of this function in a later paragraph. Compilation of the information the administrator has gathered into a functional report of his division's textbook needs is the final function he is responsible for in this area. This report is forwarded to the chief administrator as a part of the total budgetary

report. As will be related in the succeeding paragraphs, there are many factors which must be delved into before the final report is filed with the chief administrator. Each will be treated in its proper perspective. The first of these will relate to the administrator's personal contact with the system's staff members relative to this area.

The primary procedure in determining the textbook requirements on the secondary school level is through the direct and indirect means utilized by each staff member in reporting his textbook needs to the administrator. The indirect report to the administrator is carried out through the use of a textbook requisition form, an example of which will be found on page/25-~~5~~ as Exhibit "2". It will be noted that this is the identical form which was in use in the elementary division prior to this school year. The direct method of reporting is a conference wherein the administrator meets personally with the individual staff member to discuss his textbook needs. The direct means is used only at the discretion of either or both the administrator and the staff member. The indirect means is required of all staff members. Since this is a basic procedure let us now consider it in greater detail.

The procedural use of requisition forms is undoubtedly the most common means of gaining data relative to staff needs. The form utilized for indicating textbook needs by each staff member is one among several which are sent in pamphlet form to teachers in March of each school year. Each staff member takes an inventory of his or her text-

books used in all classes. In doing so a check in reference to the physical condition of the books can also be made. If in the analysis of the textbooks it is found that some are in such condition that need to be replaced, then that specific textbook title is recorded on the requisition form for textbooks with the number that requires replacement indicated in the first column under the label titled "Quantity". A second consideration will result from the inventory itself. Books which are indicated missing or lost by the student in responding to the enquiries of the teacher are also indicated as to the number thereof on the requisition form. Since each book has been issued to each pupil according to a specified number, it can easily be determined if all books are accounted for. Reporting textbooks in inferior physical condition and those which are indicated as lost or missing on the requisition forms gives a general picture of replacement needs relative to textbooks for the following year. These two factors will be double checked in June following the close of school when all textbooks are collected and screened. The final decision relative to the textbooks which will be purchased for next year can be made at that time.

The direct means is used when the administrator wishes to learn more about the extent of needs of a staff member or of a whole department. More often than not the staff member initiates the meetings for the purpose of expressing a desire for changes in textbook type or series, or possibly indicating a need for additional textbooks to carry out a particular phase of the curriculum. All decisions relative to acquiring

new textbooks or making changes must be made by the administrator since he is responsible for curriculum devisements and revisions and the ramifications thereof. Any final decisions relative to new textbooks for a specific teacher will be concluded as soon as feasible. If the decision is an affirmative one then the staff member will include the data on his or her textbook requisition form.

Inasmuch as it will be necessary to have an idea of the approximate textbook needs for the following school year in early enough to have time to work up the budget for presentation to the Board of Education, it will be necessary to give an estimate figure relative to the textbook budgetary subdivision. All of the information gathered via requisition forms, conferences, committee meetings, etc. help to make such an estimate as accurate as possible. Let us now delve into this third item, the relevance of the activities of committees and/or departmental meetings in the development of textbook budgetary data.

A recent innovation in the Penn Yan School System on the secondary level is the development of department meetings or conferences once a week during the school year. The purpose of these meetings is to consider all matters which pertain to the functioning of each department, be it English, Mathematics, Science, or Citizenship Education. In fact the whole system of organized departments is relatively new. Among the more important subjects covered is that of curriculum evolvement and modification. Such studies will most certainly involve discussions relative to the significance and

merit of the textbook now in use, as compared with new or revised editions of textbooks in the same subject area. If during the year the discussions culminate in the general opinion that there should be a change in a textbook series in a specific department, then the administrator is notified in case he is not familiar with the course of the department's activities. This is quite feasible considering there are many department meetings wherein many topics are covered. The textbook question is discussed in great detail. Full justification for a change must be presented by the group. One all-important factor which will determine whether or not a new series is incorporated in a department concerns the present series now in use. The age of the present textbooks is very significant. If the present series is relatively new, that is less than four years of age, then the probability that it will be replaced with an entirely new series is very doubtful. Economic factors will take precedence. Only if the change is fully justified in the light of a definite educational need will it be carried out. On the other hand if the present series has been in use five or more years which is the normally expected life of a textbook, then a change is quite feasible.

Assuming that such a change in series has been worked or is contemplated, then the administrator completes the details of carrying out the decision. If the series change is contemplated the administrator will see that textbook publishing firms forward copies of textbooks in the specified area for the consideration of the group. Textbook

company representatives are invited to speak with the staff members during their department meetings. The merits of each product are discussed in great detail. When the final decision has been made, the administrator confers with the company representative in working out the new introductions.

In determining the needs in reference to this order the administrator can consult enrollment tables for the following school year. Such tables have been worked out in advance by consulting present enrollments in the grade levels. The total number of textbooks subdivided according to each grade level type is then easily determined. The transaction is completed in the same manner as a similar transaction covered in an earlier section of this chapter dealing with the elementary division. The final total amount arrived at in completing the order will be included in the final total which will represent the secondary division's textbook budgetary appropriation. This is the figure which will be reported to the chief administrator in his final consideration and development of the school budget for next year.

CHAPTER III

SUPPLIES USED IN INSTRUCTION

In considering the procedural steps utilized in determining the budgetary factors in the area of the budget designated as Supplies Used in Instruction, it would be advisable first to give greater clarification to the scope and content of this specific classification. The purpose for this extensive clarification beyond that which has already been presented in chapter one results from the extensive contrast in the scope of this area as set forth in the school system under study and that which is set forth by the New York State Education Department. Clarification of this category, codified as 3:11 in the budget document, can be ascertained via two sources: 1. According to the policy of the administration in the Penn Yan School System, and 2. As set forth in budgetary literature published by the New York State Education Department. Let us first consider the second source.

The State Education Department published in 1956, as a part of a series on good practices in school business management, a handbook entitled: "Budget."¹ It relates itself to budgetary analysis for the purpose of gathering, analyzing and disseminating current best techniques in this area. One section is presented in the form of a sample Comparative Summary of Budget Expenditures by Sub-Classifications. There is

1. Bureau of Field Financial Services, Budget, number three in School Business Management Handbooks series, Albany: The State Education Department, The University of the State of New York, 1956.

also a section which includes breakdowns of each sub-classification in the form of exhibits illustrating requisition forms that may be employed in gaining information relative to each section or category of the budget. With reference to category or sub-classification 3:11, this handbook indicates that the items thereof must relate to the instruction of the children within the system. The implication thereof indicates that all materials which fall within the scope of this area must relate specifically with the education of the pupils involved. The handbook further breaks down classification 3:11 into five sub-divisions: 1. Workbooks, 2. Tests, 3. Supplementary reading materials, 4. Standard purchase supplies, and 5. Non-standard purchase supplies.¹ The exhibits which take each sub-division and elaborate on the content thereof, are introduced by the means of a statement explaining the requisition forms being exhibited. All statements give a general explanation and, therefore, it is possible to understand the scope of the sub-classification, Supplies Used in Instruction, more directly as viewed by the State Education Department. The statement introducing Exhibit 12, entitled: "Workbooks", states: "The following workbooks have been requested by the instructional staff (implying use by same and the subsequent class thereof) for purchase during the coming year with the provision that substitutions can be made up to the time the purchase order is placed if more desirable materials become available. The unit purchase price is based on the latest catalogue quotations and

1. Ibid., p. 152

an allowance for handling and shipping."^{1.} The second sub-division, Exhibit 13, entitled: "Tests", states: "The following tests have been jointly requested by the teaching staff and the guidance personnel in line with a coordinated and comprehensive testing program adopted under Board of Education policy. These tests include evaluative measures indicating intelligence, aptitudes, readiness and performance levels in general areas and in specific subject areas such as reading, arithmetic, spelling, science, etc. They are coordinated with the texts and teaching procedures used in our schools and the objectively scored levels on them for each child are recorded in the individual guidance that are available to teachers and others who are working to attain the maximum achievement of each child in terms of his ability and interests."^{2.} Exhibit 14, the third sub-division, is entitled: "Supplementary Reading Materials", states: "The following books, magazines and other printed materials have been requested by the teaching staff as supplementary teaching aids in their classrooms. Such materials are used for continuous reference purposes, special reading assignments, or to bring current event information into the teaching situation."^{3.} Exhibit 15 which is entitled: "Standard Purchase Supplies" and Exhibit 16 entitled: "Non-Standard Purchase Supplies" contain no explanatory text. These two sub-divisions relate to items such as chalk, cement, blotters (Standard Purchase Supplies) to items such as brushes used in the art program or wire to be used in the music department program, etc. (Non-Standard Purchase Sup-

1. Ibid., p. 180
 2. Ibid., p. 181
 3. Ibid., p. 182

plies). The basic distinction between these two categories or sub-divisions is that certain supplies have been standardized for general purpose use throughout the school system and, therefore, they are characterized and categorized as Standard Purchase Supplies. However, if the supplies are of a special order nature to be utilized in special undertakings they are termed and classified as Non-Standard Purchase Supplies. According to the New York State Education Department publication, therefore, the five aforementioned sub-divisions comprise the area Supplies Used in Instruction. Each sub-division will be dealt with in the development of the procedures related to this area.

The scope of the sub-classification 3:11, Supplies Used in Instruction, as viewed from the aspect of the administration in the Penn Yan School System is limited when contrasted with that which the State Education Department has set forth. This will be observed as each sub-division is considered in the following paragraphs. For the sub-divisions that do relate themselves to the functioning of each educational level in the Penn Yan system, the following axiom is in effect: "Supplies Used in Instruction should include supplies which will be consumed during the school year in the area of instruction." The substance of this rule of thumb is set forth in the explanatory text of the requisition form utilized relative to this area. To gain a complete understanding of the extent of this area let us now consider the procedures first on the Elementary and then the Secondary school levels in the Penn Yan School System.

In considering this area in the light of the procedural steps carried out on the Elementary level, let us first deter-

mine what the functions or responsibilities are relative to Supplies Used in Instruction. The Supervisor of Instruction, who administers this phase of the budget on the Elementary level, stated that his primary duty is to determine the needs of his staff relative to supplies which staff members feel they require to carry out a successful instructional program. In carrying out this function he further stated that keeping his staff members fully aware of new forms of teaching materials as well as acquainting new and current staff teachers with already existing teaching supplies of which they may not be aware. This staff orientation is carried out by supplying catalogues depicting teaching supplies to all faculty members. This will be enlarged upon in a later paragraph. During the school year the Supervisor forwards to teachers information which comes to his attention regarding instructional supplies. Such information is often sent to the administrator by educational supply companies or the administrator sends for them when the information comes to his attention. The Supervisor endeavors to keep abreast of the latest offerings of these instructional supply houses. Since these activities relate directly to the administrator's primary function of determining the instructional supply needs let us now consider the procedures in assessing these needs. In carrying out this task, he is, in essence, fulfilling his function relative to the budget. In considering the procedures utilized, each of the five sub-divisions as set forth by the State Education Department will be in turn.

The procedures relative to the first sub-division, "Work-books", do not come under the jurisdiction of the budget classification of Supplies Used in Instruction in the Penn^{Yan}

Elementary School System. Workbooks are purchased via an independent fund termed the "Internal Account". This fund is built up by the assessment of a two dollar fee from each Elementary School pupil at the commencement of each school year.

The procedures relative to the second sub-division, "Tests", also does not come under the jurisdiction of budget classification 3:11, as reported to the chief administrator via the Supervisor's Requisition Summary Form, which is to be seen as Exhibit "9", on page/32. The policy relative to testing in the Elementary division from the diagnostic and evaluation point of procedure within the classroom is that teachers are responsible for such devisement and application to her own academic requirements. Testing on a standardized, schoolwide basis for the purpose of ascertaining mental maturity, reading level, intelligence quotients, etc., is carried out by the school psychologist, guidance department, and/or the Supervisor of Instruction. Such application of standardized tests, such as the California Mental Maturity and the Iowa Step Tests is primarily for the purpose of considerations for pupil progress and placement in the subsequent years. The only exception to the above are tests for Readers in the primary grades. Teachers requiring same indicate such needs on requisition forms which will be discussed at length in subsequent paragraphs. This lies in the area of non-standard purchase supplies.

As was true in the first two sub-divisions, the procedures in area three, "Supplementary Reading Materials," also, does not come under the domain of budget classification 3:11. The

majority of this type of reading material, which may not come under the classification of textbooks, is purchased through the Internal Account described in considering sub-division one, Workbooks. It is, however, possible that individual staff members could order special reading material for classroom use or for professional development. This again can be accomplished via the use of the requisition form. This will be discussed in considering sub-division five, Non-standard Purchase Supplies.

Thus far only the exception to the recommended sub-divisions of classification 3:11 as set forth by the State Education Department have been covered in brief. Let us now consider the two final sub-divisions, "Standard Purchase Supplies" and "Non-standard Purchase Supplies." In considering these two areas it will be noted that not only the section, Instructional Supplies, of the Supervisor's Requisition Form is utilized but also the section, General Teaching Supplies, will be used to categorize instructional supplies. The distinction between the two sections will be noted in the succeeding paragraphs.

In considering the fourth sub-division, "Standard Purchase Supplies", reference should be made briefly to the definition of this area as presented in the earlier explanatory notations of each sub-division. This area refers to standardized items used in instruction in all levels of education in the Elementary division, as well as the Secondary division to be considered shortly. Items such as chalk, paperclips, pencils, blotters, cement, erasers, etc. are classified in this category. These are items that all teachers require in carrying out their educational programs. Although not every item is directly associated

with instruction, each plays an integral part in the program of all faculty members. Without these items the instructional efforts would be impaired in varying degrees. Therefore, their significance to the instructional aspects of the school system should be full justification for their being under the category of Supplies Used in Instruction.

Due to their universal application to all classroom situations the Standard Purchase Supplies lend themselves to purchase in economical wholesale lots. The dispensing of such items may also lend itself to a business like method. Such an organization is in effect in the Elementary division, Penn Yan School System. A storelike situation has been established in which the items are dispensed to teachers through the means of a storeroom which operates daily from 3:10 p.m. to 3:40 p.m. during the school year. Teachers may come to the storeroom or send a pupil thereto and request supplies when necessary. No specific accounting of what has been taken or to whom the items were given is made. A school employee is responsible for the dispensing of all articles. An inventory is taken once a year to determine the extent of consumption of each item during the preceding year. The inventory is concluded in February to insure enough time to determine the order for the following year and to include the cost thereof in the budget request for the Elementary division.

To illustrate the procedure utilized in considering just one item, let us use pencils as an example. In February, 1957 an inventory takes place. It is noted that 572 pencils are accounted for in the course of the storeroom inventory. From past determinations concerning the approximate number of pencils

required for a school year, the inventory figure is subtracted. The difference is the approximate number to be ordered. The number is rounded off to the nearest higher hundred. Let us assume that the order is for 2000 pencils. If in the inventory of February, 1958 it is ascertained that there are 200 pencils left, it is assumed that approximately 2300 were used during the 1957-58 fiscal year, from February to February. Again as in the procedure utilized in the preceding February, the number that needs to be ordered can be determined and the next procedure related to the actual ordering is ready to take place. In order to purchase the required number of pencils as economically as possible yet maintaining certain basic standards of quality, several supply house catalogues are examined. The prices of the better quality pencils are compared. Wholesale rates are examined carefully. When it has been determined which pencil firm has the best buy in the number of pencils to be ordered then either the wholesale supplier or the actual firm manufacturing the pencil is contacted and the order is completed through the use of the purchase order, Exhibit "/3 ", page/36 . Quantities of several items may be ordered from the same wholesaler and, therefore, these orders are included on the initial purchase order. A compilation of the total amount of money which the standard purchase supplies ordered represent is then placed in the category "General Teaching Supplies" on the report form, which will be forwarded to the chief administrator.

The fifth sub-division under consideration, "Non-Standard Purchase Supplies", deals with individualized instructional supplies in general. The final figure derived from this category

is placed after the section, "Instructional Supplies", on the Supervisor's Requisition Report Form. This final figure is obtained through the application of the primary procedure of the requisition form. In covering this area two requisition forms will be discussed; one related to individual instructional needs of staff members, and the second is related to art supplies which each classroom teacher is supplied. These latter supplies are used both in conjunction with the art classes conducted by the Special Curriculum teacher as well as by the classroom teacher on special occasions requiring such supplies.

The first requisition form, Exhibit Number " 1 ", page/24-^B is entitled: "Supplies Used in Instruction." This form is distributed to all faculty members as one of a group in March of each school year. As was described earlier this area includes items which will be consumed or used up during the course of the year. These will be items which the teacher feels will aid her in carrying out a complete and functional instructional program for the following year. The sample item illustrated in Exhibit Number " 1 ", page/24-^B relates to professionally developed master ditto forms in the area of science education. These will be used to produce ditto sheets for the whole class on varying scientific units. The master forms will eventually be rendered useless through multiple use. In ordering such items the number required is indicated under the heading Description of Item, the company's name under the heading Supply House, and finally the total cost of each item. These items may come to the attention of faculty members through viewing education magazines, professional conversations or information provided by the Super-

visor of Instruction, etc. Items such as pamphlets, booklets and so on which will be used in conjunction with specific subject areas may be ordered on this form. The number and types of articles which may be ordered on this form varies from teacher to teacher.

The Supervisor, upon receipt of these forms from the faculty members reviews each to determine whether or not he feels certain items are justifiable in the light of educational policy and the expense involved. In the majority of cases the desires of the teachers are met and the items are verified. Only if an item requires excessive amounts of money is there usually a question relative to its inclusion in the final total. This final total is derived from the totaling of each teacher's cost column after deletions, if any, and compiling these individual totals into the grand total for this type of Non-standard Purchase supplies requests. This final total is added to the final total of the Art requisitions. The procedures related to that type of requests are somewhat different from the aforementioned Non-standard Purchase items.

In completing the Art Requisition, Exhibit Number " 4 ", page /27 , it is necessary that each classroom teacher take an inventory of the art supplies she has in her room. Notation is made of items which are in short supply and the required amount is indicated under the heading, Amount Needed. The total cost of each item being requested is easily ascertained by multiplying the number required times the Unit Cost. Each item on the requisition form is checked as the inventory progresses. Use of this form will be of aid in determining if all necessary

items have been checked and accounted for. As was true in the previous requisition form, the supervisor reviews the requisitions and totals up the individual items. The totals of each teacher's Art Requisitions are then compiled into a final total figure.

The requisition form procedure is also utilized by the Elementary Art Department. The department staff turns in a compiled form indicating the art supply needs for the following school year. These supplies will be used in carrying out their special curriculum program in the grades. These supplies are used in conjunction with the art supplies the teacher has or will have in her classroom as requested via her Art Requisition form. The elementary supervisor includes the full amount which represents the cost of the supplies for the art department in a special category in his report to the chief administrator. It forms a part of the grand total amount which constitutes the appropriation fund requested for the elementary school division.

The final totals of both the classroom art supply requisitions and the art department requisition form plus the Supplies Used in Instruction are compiled together to obtain the final grand total for the fifth sub-division, "Non-Standard Purchase Supplies." That final figure is placed in the section, "Instructional Supplies," on the Requisition Summary Form, by the Elementary division administrator. In his final report, though, to the chief administrator, wherein the breakdown of each area is given, Exhibit " 9 ", page/32 , the figures which represent the classroom teacher's art supplies are indicated separately from the figures representing the Supplies Used in Instruction. Also the

figure which represents the art department's instructional supplies are given in a separate category. In this breakdown summary sheet of the Supplies Used in Instruction all items are eventually compiled into one grand total amount. This form represents one of several summary sheets giving a total picture of the needs of the elementary division. This completed form is sent to the chief administrator in conjunction with the concise Requisition Summary Form, previously mentioned. This completes the immediate task of the administrator in this area of the budget until such time that the chief administrator convenes all division administrators to discuss the forms sent to him.

The procedures the secondary level administrator follows are similar in substance to those employed by the elementary division's Supervisor of Instruction. The philosophy relative to the responsibility of the administrator while also similar in substance to that of the Elementary division administrator, tends to emphasize the policy of allowing the staff to request all items which they feel they will need in carrying out their professional tasks. This policy is, however, regulated by the insistence that each staff member keep in mind the question: Why do I need this item? In reviewing each requisition form submitted by each staff member the secondary division administrator gives consideration to all items therein, and if any item seemed unusual in terms of gross expense and/or its relative to the instructional program a conference is arranged with the staff member to discuss the matter. The occurrence of such actions are relatively insignificant. Faith in the inte-

grity and professional judgment of each staff member is maintained to the highest degree feasible. All requests are met if at all possible under budgetary limitations.

In considering the procedures employed in this category it will be seen again, as was evident in relating the procedures on the elementary level, that the requisition form is the primary source of information relative to the indication of needs of the staff in this area. The secondary division utilizes more sections in the total requisition form than is used in the elementary division. The secondary form, in its entirety, is designated Exhibit " 2 ", and is found on page/25 of this work. A brief consideration of each section of the 3:11 sub-classification will be given to provide a general picture of the policies and procedures.

Procedures relative to the sections entitled: 1. Workbooks, 2. Tests, and 3. Supplementary Reading Materials do not come under the jurisdiction of this work except in minor, individual cases. An example might be the ordering of Reading tests for special activities relating to a remedial reading program. Again such tests would come under the request for Non-standard Purchase Supplies, section five, which will be considered shortly. In general the first section, Workbooks, is placed either in the category, or section, Non-standard Purchase Supplies, or they are purchased at the request of the teacher by the individual pupils in her specific class. The section, Tests, are handled by the Guidance Department in accordance with their general testing program. Diagnostic tests within the classroom are composed by the individual staff member. Supplementary reading materials,

such as newspapers, are purchased by the individual pupils at the discretion and direction of the teacher. Other supplementary reading materials can be obtained from library sources, and so on.

Procedures relative to section four, Standard Purchase Supplies, vary from that which is followed in the elementary division insofar as the aspect of determination and disbursement of said supplies are concerned. The determination of the needs is accomplished again via the primary means of the requisition form. This General Teaching Supplies requisition form, Exhibit "2", page 25^{B-C}, which is a part of the whole requisition format, is completed by each staff member who indicates his requirements for the following school year for items such as pencils, chalk, composition paper, paperclips, thumbtacks, etc. His estimates are based on past experience in the previous school year. The supplies he requests are sent to his room in the beginning of each school year. These supplies are supposed to last, theoretically, for the entire year. If a need does arise during the school year for additional supplies these may be procured from a supply room. From the requisitions sent to his office the administrator makes a compilation to determine the total supplies he will need to order for the following year. The same procedure is followed as was reported under procedures in this area in the elementary division in reference to contacting the sales representatives of the various wholesale houses for educational supplies. Conferences are held and orders are drawn up on the purchase order forms. The total figure is entered in the proper placement after the title: General Teaching Supplies, on the Requisition Summary Form which

is subsequently sent to the chief administrator.

The procedures followed relative to section five, Non-standard Purchase Supplies is basically the same as that which is employed in the Elementary division. Again the requisition form, Supplies Used in Instruction, is utilized. It should be reemphasized that these items indicated on this specific form are consumable items. If the materials come under the characterization as not being consumed during the use thereof in the course of instruction then the items must be listed under a separate sub-classification. If the staff member in filling out his requisition form finds he requires more space, a facsimile of the form may be drawn up and utilized as a supplement to the prescribed form. Again these items are reviewed generally by the administrator and if an item seems unusual in its nature of expense then a conference is held to discuss and resolve the matter. The total sum which represents this section, as determined by the requisition form, Supplies Used in Instruction, is then placed following the title: Instructional Supplies, on the Requisition Summary Form.

A breakdown of amounts allotted to each staff member in the area of supplies used in instruction is included in the report to the chief administrator. Other areas relative to the budget is also included in this report, which is designated Exhibit "5", page/28. These are the total amounts for each staff member in each of the various budget areas. With reference to the sub-classification 3:11, Supplies Used in Instruction, the figure for each staff member represents the composite total of funds required to supply the needs of said staff member.

This work would not be complete if the procedures relative to the program of the Audio-Visual department with reference to Supplies Used in Instruction were not related. The functional value of audio-visual components in carrying out a well-rounded educational program is gaining greater significance as the medium is developed in school systems throughout America. The directors of such programs have a great responsibility in developing their program successfully. The Director of the Audio-Visual Department in the Penn Yan School System feels his responsibilities lie in meeting the instructional needs of the classroom teacher in carrying out a well integrated educational program. In order to provide the necessary components in fulfilling the needs of all instructional staff members certain basic procedures are followed. Of these procedures only one has relevance to this study.

Each school year two conferences are held relative to the selection of audio-visual materials, primarily films and filmstrips. One conference concerns itself with filmstrips and is termed a "Filmstrip Previewing Party." Just as the name implies, this procedure concerns itself with the previewing of a great number of filmstrips covering a variety of subject areas by the whole instructional staff once a year. During the previewing notes are taken by teachers of filmstrips which they feel would be worthwhile for the Audio-Visual Department to purchase for use in the school system. Requests in written form are given to the Director of the Audio-Visual Department for his consideration. The second type of conference deals with motion pictures for use in the classroom in conjunction with the classroom curri-

culum. During the end of the school year the Audio-Visual Director arranges grade level conferences. On a specific date, time and place the faculty of a specific grade meet with the director to determine the films to be used by said grade for the following school year. The staff gathers about a conference table on which are a variety of catalogs. These catalogs contain listings of films which may be rented or obtained free from a variety of sources. Each staff member examines these catalogs and notes down any film which she feels would round out her instructional program for the following year. Two methods are followed in determining what films are to be requested by any one grade level: 1. individual requests can be presented to the director by each staff member, or 2. a composite request can be made up by the staff of the whole grade level and presented to the director. The latter method saves time from a clerical point of view as well as from the time factor. It is, therefore, a more common practice. Since many films are utilized year after year and possibly make only a few additions as well as deletions each year during the conference. Additions can be made on specific request forms. These may be handed to the director in addition to the primary request from the whole grade level. Exhibit " — ", page — , is such a form. It will be noted that the source and number, as well as the name, length, grade placement, rental cost and request date of each film is necessary in order to facilitate the work of the director.

From the requests that are submitted the director can then determine the extent of funds which will be needed to cover the expense of such film rentals. The total amount needed will be included in his report to the chief administrator regarding those items which come under the category, Supplies Used in Instruction.

CHAPTER IV

OTHER EXPENSES OF INSTRUCTION

The third major category of this study involves the miscellaneous expenses which play an integral role in carrying out the total instructional program in the Penn Yan Central School System. Inasmuch as this category includes a variety of sections, as was determined in chapter two, it will be noted that the Requisition Summary (Report) Form, Exhibit " 9 ", page/32, includes only a specific number of sections under the general title, "Instructional Expenses", (which is used in place of the above title). This breakdown of the category under consideration is more limited than that presented in the New York State Education Department publication referred to in chapter two. The implication of this fact indicates that the sections appearing in the presentation entitled, Comparative Summary of Budget Expenditures by Sub-Classifications,^{1.} and which do not have a corresponding counterpart in the Requisition Summary Form, must either be included under the general title of Instructional Expenses, or included in an other category. Each section will be referred to in considering this area. Inasmuch as in all the categories the administrator on each level is responsible for the determination of the requirements of the system and arriving at a figure which represents these needs, let us consider then the functions, followed by the procedures of each administrator.

1. Bureau of Field Financial Services: State Education Department, op. cit., pp. 152-53.

The Elementary Division's Supervisor of Instruction, whose responsibility it is to assess this phase of the budget for his area, has a very direct function in determining the various aspects of this category. In contrast to the procedures described in the two preceding chapters, most of the steps taken in this area are initiated and carried out almost exclusively by the administrator. Consequently, the responsibility in developing and assessing the sub-divisions of "Other Expenses of Instruction" lies primarily in the hands of the administrative staff and does not necessitate direct contact with the instructional staff. It is the function of the administrator to use his own initiative and resources in carrying out the procedures relative to this area. The only functional activities of the instructional staff relative to this area would be related to submitting information such as mileage reports in connection with inter-school travel and indicating desires to attend professional conferences. From such information in addition to other procedural activities the administrator formulates budgetary figures which will represent each of the sections of this category. These figures will be ultimately submitted to the chief administrator on the Requisition Summary Report Form.

The first section under the title, "Instructional expenses" on the report form utilized in the Penn Yan System is that of Assembly Programs. In the Elementary Division such programs refer, primarily, to professional entertainment provided periodically during the school year for the benefit of the pupils thereof. Such paid presentations usually appear approximately

four times per school year. In addition to such professional programs local presentations are also put on. Faculty members are encouraged to produce pupil participation assembly programs. Organizations are also invited to put on original and educational presentments related to school activities. Such programs can be scheduled up to a certain extent for the following year. This is in definite contrast to the professional theatrics which are through economic necessity well planned and precisely scheduled. Each of these two forms will be considered in turn.

Relative to the paid programs, these are scheduled well in advance of the school year during which they are employed. Arrangements are devised usually in the late Fall of the preceding school year. The Supervisor of Instruction receives from various firms whose sole services relate to school assembly programs brochures depicting a variety of professional entertainment suitable for public school consumption. The administrator reviews the contents of the publication and arrives at a tentative decision regarding the professional talent to be retained. This decision is based on a variety of factors, one of which relates to the expenses involved. Costs are based on the calibre of the presentation and the number of performances contracted for. Inasmuch as two performances are normally necessary, one for the primary grades and a second keyed to the interests of the intermediate grades, the cost thereof will influence the final selection of the programs. Often the school assembly service firms present package programs at a reduced rate. Such economical packaged deals con-

tain anywhere from two to four or more individual programs depending on arrangements. The next step involves the arrangement of a conference with the firm/s with whom the Supervisor decides to contract for the programs. The representative/s from one or more School Assembly Service firms confer with the Supervisor and discuss the tentative selection/s and finally come to an agreement on the professional talents desired. In coming to a final decision cost rates, number of performances, quality and educational value of the various acts under consideration in addition to other factors are discussed. Final agreement is manifested in the form of a contract which is drawn up by the representative and the administrator, and given official sanction via the signature of the latter. The contract/s are nevertheless subject to the approval of the Board of Education when in the following spring that body considers the figures which represent the amounts for which the administrator contracted. This consideration takes place as a part of the Board's action in considering all phases of the budget presented to it by the chief administrator. If the Board desires a clarification of what has been contracted then that information is provided. It goes without saying that the figure is also subject to the final approval of the public when in the summer the entire budget is voted upon.

In addition to the figure which represents the funds contracted for relative to assembly programs, an additional sum of money is also included in the sectional area of assembly programs. This sum represents the funds which will be needed to carry out local programs which are developed by persons or

organizations directly related to the functions of the Elementary school. This sum is a general estimate of what will be needed for the following school year. It is very often based on what has been required in past school years. Consequently, the figure which is placed in the Requisition Summary Report Form following the section entitled, "Assembly Programs", under the category, "Instructional Expenses", represents the combination of the contracted sum plus the estimated fund required to carry out this phase of the Elementary School curriculum.

The second section to be considered in order of appearance on the Requisition Summary Report Form is entitled, "In-Service Education". The placement of a figure after this section is left up to the discretion of the Elementary Supervisor. This figure represents funds he feels he requires in carrying out any program related to the development of the instructional staff under his jurisdiction. Up to now he has not taken advantage of this prerogative, feeling that it should be left up to the action of the chief administrator to request a general In-Service Education fund of the Board of Education for the general use of both the Elementary and Secondary divisions, as the need arises. Therefore, no action takes place in reference to this specific section in the Elementary Division.

The third section of the report form is entitled, "Professional Library". This is a new section and consequently no specific procedures have been developed relative to it.

Being unable to rely on precedent action the Elementary administrator therefore used his own initiative and discretion, and indicated a sum following this section which he felt was prudent yet sufficient to acquire a certain number of educational books. The purpose of this fund is the development of a professional library in the Elementary Division which has the objective of developing the instructional program through the means of disseminating the latest professional information relative to the field of education.

The fourth section relates to professional conferences which are carried on during the school year for the benefit of educational development. Realizing the importance of such conferences a policy to subsidize the attendance of same on a limited basis was instituted. In previous years requests for funds relating to attendance at conferences were made on a specific requisition form entitled, "Expenses To Approved Conferences" in the Elementary Division. An example of this requisition form is Exhibit "2", found on page 25-6. It will be noted in the text of the form that no limitations are placed on the number of conferences or in the amount of funds requested other than professional judgement. This form is no longer used in the Elementary Division. A new policy limits the funds for any one conference, to a maximum of thirty-five dollars. In addition to this only one staff member from any one department or grade level may attend a specific conference. Also, the staff member attending the conference must fill out an expense voucher, indicating the title of the conference, the dates thereof and listing the expenses of the

conference after each appropriate item on the form. An example of this voucher, entitled, "Expense Voucher For Conferences", is Exhibit " 6 ", page 129. If the total amount exceeds the thirty-five dollar limit then the difference must be paid by the staff member attending. If the total amount is less than the limit then only that amount is reimbursed to the staff member. Each month the administration submits these vouchers to the Board of Education for their approval. Until this is done the funds cannot be paid to the staff member.

Inasmuch as each department and grade level are limited to a thirty-five dollar limit per conference an approximate figure can be determined to cover the maximum amounts required for conference expenses. There is generally only one conference per area per school year so that the determination of the funds for this section is fairly easily determined. Once ascertained it is also placed in the proper place on the Requisition Summary Form.

This completes the consideration of the sections found under the Instructional Expenses category of the Requisition Summary Form. The following considerations are areas in this category which are found in the New York State Education Department publication relative to the budget.^{1.} These areas are subdivisions of the category codified as 3:14 (Other Expenses of Instruction) which have not been previously covered in the preceding paragraphs. These are areas not included in the sections of the category, "Instructional Expenses," as found in the Requisition Summary Form. Inasmuch as they are rele-

1. Bureau of Field Financial Services: State Education Department, op. cit., pp. 152-53.

vant and do fall under this category it is assumed that they are represented on the Requisition Summary Form as a part of the category title, "Instructional Expenses." These additional areas will also be represented by one composite figure which will be placed in the proper box to the right of the category title. The additional areas include the following: Transportation expenses, Travel in connection with instruction, and Commencement related expenses.

The procedures relating to the area of Transportation expenses have undergone revision this year. In the past requirements for transportation which was primarily related to field trips were put in the form of fund request. Such requests were indicated on a specific requisition form which was a part of the total requisition packet received by each staff member in the spring. An example of this form is Exhibit "1", page 124-F. Under the new policy in the Elementary division of determining such needs or requests this requisition form has been deleted from the packet. The matter of field trips are no longer handled by the Elementary School administration, insofar as it relates to the budget. It goes without saying though that such requests for field trips are requested by the Elementary staff members during the year are handled by the administrative staff and arrangements are made insofar as they conform to policy regarding same. This policy restricts to a certain extent the distance which field trips may encompass. Field trips on a local basis are on the other hand encouraged. This policy has been dictated by economy moves on the part of

the Board of Education. At present requests for funds relative to this matter are made by the Elementary division's administrator in his final budgetary report to the chief administrator.

Relative to the section entitled, "Travel in connection with instruction ", this area, as indicated by the title, refers to the funds required in order to reimburse staff members who, in carrying out their instructional assignments, must travel between schools in the system. For such travel they are paid eight cents per mile. In order to obtain these reimbursement funds the staff members are required to file mileage report forms. An example of such a form is Exhibit "7 ", page 130. Specific regulations covering the interpretation of what mileage should be included in the report have been established. Only those miles traveled which have a direct connection with the job function can be reported. Mileage accumulated in traveling from home to school and back again cannot be included. Only travel from a school to another school in the system can be included. Speedometer readings from the basis for determining the number of miles traveled. Readings from one school to the next are indicated on the Mileage Report form. At the end of the day the total mileage is indicated. At the conclusion of each month a bill is made out which represents the total expense for which an individual staff member expects reimbursement. The amount is determined by multiplying the total monthly mileage accumulation times the set rate of eight cents per mile. The bills representing all staff members which have filed such mileage reports are presented to the Board of Education for their consideration and approval.

Payment is made by check upon the sanction of the Board.

The Elementary Division in essence does not include any information relating to this area in its budget report to the chief administrator. It is handled primarily by the Superintendent of Schools. He will request an amount which approximates the sum expended during the previous school year in this area. This request is manifested as a part of the category, "Other Expenses of Instruction" when that phase of the budget is presented for Board action.

The final section, Commencement related expenses, also are not acted upon by the Elementary Division administrator inasmuch as there are no commencement activities on the Elementary level,

The procedures relative to this area of Other Expenses of Instruction on the Secondary level are essentially similar to those carried out by the administrator on the Elementary level. The Secondary Division administrator is directly responsible for the determination of most of the sections relating to this category. In carrying out this responsibility he is perhaps in a better position to delegate some of the responsibility in planning events and executing same from which comes the determination of needs. These needs are manifested in terms of amounts of funds needed to carry out necessary functions. The best example will be found in the development of assembly programs. The determination of fund needs as was already seen is very often related to past experience in that area under consideration. Analysis of past requests and expenditures will give an approximate concept of

what will be needed in the future. Let us now investigate the various sections which make up this category. Whenever the procedures are identical with those already covered in considering the Elementary Division this fact will only be mentioned and further development of same will be suspended because it would be repetitious.

The first section to be considered is that of assembly programs. The procedures followed by the administrator on the Secondary level are essentially different from those on the Elementary level in determining the extent of funds required for assembly programs. The responsibility for the determination of the programs to be presented is delegated to the student body, specifically the Student Council assembly committee which is headed by the Chairman of Assemblies who is an elected member of the Student Council. The number of assemblies is limited to five for the Junior High level and an equal number for the Senior High school. About half of these programs are usually paid assemblies. The remainder of the programs are provided by organizations and groups of pupils from within the school.¹ Fund limitations of the past determine the amount of money which will be allotted for the total programs as well as the costs for each. In a sense, therefore, the programs are determined by expenses thereof. When the work of the committee has been accomplished in determining the assembly programs a report is drawn up for presentation to the Board of Education for their approval. This report is

1. Teachers Handbook, Junior-Senior High Schools, Penn Yan Central School System, Penn Yan, New York.

in the form of a program breakdown with the various expenses per program and the total thereof. This total figure then is placed in the proper box opposite the section entitled, "Assembly Programs" on the Requisition Summary Form which the Secondary Division administrator forwards to the chief administrator.

The procedures relating to the second section, "In-Service Education" are basically similar to those employed in the Elementary level. The extent of determining an in-service program for the instructional staff is basically the responsibility of the administrator to initiate. Much time is spent on the Secondary level relative to this matter of developing and strengthening the curriculum as well as developing the instructional staff professionally. Departments conduct weekly meetings for that very purpose. Often in-service development plans are worked out by the administrator and staff members of certain departments if the need is felt. Extensive developmental plans may be set up in a specific department with the purpose of analyzing the present curriculum and making modifications and/or completing changes in procedures. Often experts in certain areas are retained to lecture the group on the latest methods and educational trends in the area. Many steps can be contemplated but very often in shaping involved plans funds are necessary. Therefore, it is the responsibility of the administrator to endeavor to assess those plans and estimate an amount which he feels would be necessary to carry out this developmental work. This figure is then placed in the appropriate box adjacent to the section,

"In-Service Education", on the Requisition Summary Form.

The third section, "Professional Library", relates to procedures identical to those of the Elementary division. The administrator takes the initiative to determine what types of educational books would be most appropriate for the formation of a professional library. An approximate figure is determined and included in the appropriate place on the report form to be sent to the chief administrator.

The procedures utilized in carrying out the fourth section entitled, "Conferences" on the Secondary level vary somewhat from the Elementary level in the manner of determining the conferences which the staff members desire to attend. Such desires are indicated on the requisition form entitled, "Expenses To Approved Conferences", which as previously mentioned is Exhibit "2", page/25-6. With the economy policy of a limit of thirty-five dollars for any one conference, previously mentioned, all of the desires to attend conferences which were indicated on the requisition form cannot be met. Nevertheless, the forms give an indication of the conferences that are planned for the following school year and an assessment of the approximate funds which will be required can be made. In most cases a thirty-five dollar fund for each department is included on the basis of equity. Therefore, in essence little difference is seen in the procedures employed in both educational divisions.

Now in reference to the three areas which are not included in the sections under Instructional Expenses, let us see their relationship to the steps followed by the Secondary School administrator relative to this budgetary area. The first area which

is entitled, "Transportation Expenses", still operates on the procedural method of requisition as was the policy in the past in the Elementary division. The form used is Exhibit "2", page 25.^H The administrator determines from these forms the number and scope of the field trips requested by the staff. As was indicated previously certain limitations are placed on field trips, i.e., each trip is limited to fifty miles unless special permission is granted by the administration. The expenses for such trips are generally based on the rate of a dollar per pupil. From such an assumption an estimate of costs should be entered by each staff member requesting field trips on the requisition form. The administrator then is in a position to easily determine an amount which should cover the needs relative to this area. That figure is included in the budgetary report to the chief administrator wherein it becomes a part of the total amount in the category Instructional Expenses.

In reference to the second area, "Travel in connection with instruction", there is little relevance to this division in that no traveling is necessitated in carrying out instructional assignments. The three buildings which comprise the junior-senior division are adjacent to each other, therefore, enabling the staff to convey themselves easily between buildings if the necessity arises. This is in sharp contrast to the Elementary division which has its three elementary buildings located in three widely separated areas, thus justifying payment for traveling between these units by specific staff

members.

The third and final area, "Commencement related expenses", which includes such items as diplomas, programs, speaker, awards, decorations, invitations and tickets, is handled by the main office. A lump sum is designated and placed in the final budget document under the category, "Other Expenses of Instruction", by the chief administrator. Such a sum is determined primarily through the expenses which had been experienced in the past relative to commencement activities plus a knowledge of present prices for the various aforementioned items. Such determination is the function of the Secondary administrator. Ascertainment is made of this sum, a report to the chief administrator is made, and the figure is added to the budget document. If any breakdown of the expenses involved therein, the secondary administrator should be in a position to supply this information.

Thus we have seen the multiplicity of functions, responsibilities and procedures which make up the three major categories in the area of Instructional Materials. Let us now consider those procedures that relate to materials which have an integral role in the carrying out of the educational program but which are found in areas of the budget other than those codified 3:10-3:14. These will be only briefly covered inasmuch as their relevance is less significant and pertinent relative to this research project.

CHAPTER V

PHYSICAL EDUCATION

The inclusion in this research project of a specific chapter devoted to the development of a single phase of the educational program in the Penn Yan School System is prompted by the important function the Physical Education department plays in the total educational process. The size of its operations, which include not only the prescribed physical education classes on the elementary and secondary levels but also the interscholastic and intramural programs, is reflected in the budgetary development of the department. Inasmuch as the total program involves the active participation of all pupils either daily, as is the case on the elementary level, or twice a week on the secondary level, the responsibilities involved in planning and administering such an operation are immense. To carry out the intricate and time-consuming functions a full-time Physical Education Director has been charged with the gigantic task. It is his responsibility to plan and develop all phases relating to the entire physical education program. Perhaps no other phase he has been entrusted with has more significance in the successful functioning of the department than its economic basis. This financial foundation will be reflected in the development, by the Director of the budget relative to his department. The responsibilities involved therein are, consequently, very important in guaranteeing a functional operation.

Before expounding on the multifarious functions and responsibilities of the Director, it might be well to first bring a

clearer understanding of the position the physical education program takes relative to budgetary development. In the Penn Yan School System the physical education department comes under the category of an auxiliary agency. Specifically, it comes under the category heading, "AUXILIARY AGENCIES," and is entered under the codified designation of 9:12. This codification is further sub-divided into sections denoting the three component parts of the department: sub-division 9:12, Physical Education: Inter-scholastics, sub-division 9121, Physical Education: Boys, sub-division 9122, Physical Education: Girls, and sub-division 9123, Physical Education: Elementary. This codified pattern is shown on page three (3) of Exhibit "10", page 133. It will be noted that the official designation for category 9:12 which appears in the "Annual School Budget" form utilized by all school districts in reporting to the New York State Education Department¹ is "Recreation (Scholastic and Intramural Sports, Summer Playground)." This official heading in addition to the main category heading, "Auxiliary Agencies" under which it appears, may seem to characterize the physical education program in a lesser role than what is actually the case. Recognizing the inconsistency of the main terms has led to the following statement which appears following the title, "Auxiliary Agencies", Comparative Summary of Budget Expenditures By Sub-Classifications, State Education Department Handbook "Budget": "This part of the budget deals with services that at one time were considered only auxiliary to the school program. They are so common now and are seen to have such important education implications that the budget heading is somewhat misleading."¹ Such a statement is certainly true in its application

to the Physical Education department of the system under study. The functions and responsibilities of the program have grown to such a degree of importance, as was indicated in the first paragraph, that in essence it represents a significant part of the school budget. Let us now consider the very important role the Director plays in developing his department's budget.

The responsibilities of the Director relative to budget development are many, and the functions thereof require extensive efforts on his part. Most budget related activities are carried out during a fairly specific period in the spring of each school year. These relate to the following procedures: 1. Staff members of the Physical Education department are notified that reports regarding department needs in the area of instructional supplies are to be developed and submitted by a specific date, 2. Give assistance to any departmental unit in formulating their budgetary reports, 3. Upon receipt of each report, the Director carefully analyzes same, 4. Conferences are arranged with each area staff leader to discuss aspects of his report, 5. The Director then compiles a comprehensive budget document, 6. The budget report is sent to the chief administrator for his consideration, and 7. A conference is held with the chief administrator to discuss various points in the budgetary report. Each of these procedures will be examined in greater detail in subsequent paragraphs in the step-by-step development.

In addition to the preceding major procedural steps, several other activities are carried out during the school year which are related to budget procedures. These primarily are connected

with conferences with salesmen regarding modified or new products in the physical education field. Also, technical bulletins are read thoroughly to keep abreast of current trends. Such information is passed on to other department staff members to keep them aware of innovations and changes in the field. Such distribution of information includes literature received from firms which specialize in supplies pertinent to the physical education program. If a staff member requires information concerning certain equipment he need only state his request to the Director and the latter will strive to satisfy the requests. It might be said that the office of the Director is the receiving and distribution center for information concerning all aspects of the physical education department. In carrying out this function, the Director is rendering an important service in keeping his department staff abreast of all modern innovations and practices. Such knowledge will aid in the development of a more functional and effective program. Utilization of such information will be reflected in a positive, effective budget report which in turn represents the philosophy and policy of the Physical Education department.

The carrying out of the basic responsibilities relative to budgetary development is initiated in early spring. The Director's initial act is to send bulletins to the various Physical Education department staff members who have been designated as representing their specific building. Inasmuch as various phases of the total program of the department are carried on in four different school units, three of which comprise the elementary division and the secondary school level making up the fourth, the complexity of coordination in all functions is increased. Also included in the

total program is the interscholastic and intramural phase on the secondary level. The selection of one staff member who is entrusted with the responsibility of reporting the instructional supply needs of each educational unit is a procedure designed to bring greater efficiency to budgetary development. This policy is in effect for all units with a slight modification with reference to the secondary level, wherein that departmental unit is sub-divided into the boys and the girls physical education sections, with each section being supervised by a staff member of corresponding sex. Each secondary unit supervisor or leader is responsible for reporting the needs of his or her section. This, of course, includes those supervisors who are responsible for various phases of the interscholastic and intramural programs.

The budget reports which the designated staff members submit to the Director represent only those supplies required in carrying out the instructional program of the Physical Education Department. Supply items which are construed as materials not coming under the designation of instructional supplies, are listed by each staff member on the standard requisition form which was discussed at length in previous chapters, (see Exhibit " 1 ", page 124). Examples of such items include those designated as general supplies, i.e., pencils, paper, rubber-bands, chalk and ink, etc., and those items which are perhaps more significant in terms of expense, those segments characterized as Capital Outlay items. The latter classification involves items which although associated directly or indirectly with the instructional program, are entered in the budget under the category of Capital Outlay, as the result of the sizeable cost involved. In actual practice

these items are listed on the standard requisition forms under one of several classifications, i.e., "Apparatus Repair and Replacement" and "New Apparatus". Inasmuch as Capital Outlay items were discussed at length in the previous chapter, further elaboration is not necessary or pertinent to the subsequent development of this chapter.

In developing the report of instructional needs, the unit or section spokesman employs no specific standardized report form. He evolves his own report in a manner which he determines to be most applicable and appropriate in fulfilling his responsibility to the Director. While obviously the requests will vary with regards to the supplies needed as it depends on existing and projected conditions in each unit, all will have in common certain basic headings under which functional data will be indicated for each required item. These headings include the following: 1. Category, 2. Number, 3. Description, 4. Source, 5. Unit and total price. Below is an illustration of a typical report form with sample entries:

CATEGORY	NO.	DESCRIPTION and SOURCE	PRICE	
			Unit	Total
Archery	3 Doz.	24"-Matched Port Cedar Arrows - Hayes Wholesale	\$8.00	\$24.00
Badminton	etc.			

The heading "CATEGORY" indicates the specific reference area the item being requested is associated with. Each category represents an integral part of the Physical Education program. It will be noted that it is never a specific item within itself, but rather a sub-division of the whole program. The heading "NO.", number, indicates the number of units requested. In the example

above, the unit indicated is in terms of dozens, consequently the total requested is three times the unit or thirty-six. Under "DESCRIPTION" will be indicated the specific account of the type of article being requested, and under the heading, "SOURCE", the name of the firm which supplies such an article is listed. Under the heading "PRICE" is indicated the unit price which is the cost of each unit of quantity, i.e., dozen, pound, ream, etc., and the total price which is derived from the total number of units times the cost per quantitative unit. A grand total which is the sum of the totals for each listing, is indicated at the bottom of each report. The proper development of these reports is very important in the evolvment of the total budget for the department; consequently, one of the most essential tasks of the Director involves his activities during report evolvment.

It is essential that the Director keep in contact with all units in his department in the determination of the needs of each departmental unit. Informal conferences are held with each unit supervisor to discuss the unit's program and the needs thereof relative to the following school year. Each unit leader or supervisor should be familiar with the supplies on hand and the condition of same. It may be necessary to take an inventory in order to determine specific information concerning each department. In determining the future needs it is essential that the Director make clear the concept of a balanced request for instructional supplies. This concept involves the necessity of each unit supervisor to stabilize his budget requests each year, that is to curtail sharp variations in the amount of requests relative to quantitative and cost factors over a period of years. Sharp fluctuations

have a decided effect upon the Board of Education in reviewing the department's budget report. If the report indicates for a specific year either a significant increase or decrease in a certain area, then a great deal of questioning may result wherein the Director must justify such a variation. Consequently, stress is placed on uniform requests from each unit. This, of course, will entail careful assessment of present and projected needs. The experience and professional prowess of the Director comes into play; with his help such planning can be carried to fruition. It must be emphasized though that such a policy of request stabilization does not attempt to curtail the introduction of new innovations in the department which might entail out of the ordinary expenditures. If in its determination, the new innovation seems justified then the Director will make a wholehearted effort to justify the expense before the Board during that final phase of budgetary development.

Perhaps the most time consuming phase of the budget development comes when the Director receives from all unit supervisors the budgetary report sheet/s. Each report must be carefully studied to determine the merit of each requested item and the evaluation of each unit's requests relative to the department's total budget. Unusual requests which raise a question in the mind of the Director are noted. Final conferences are arranged with all unit leaders to discuss the various phases and specific items of their reports. The unusual items are discussed and decisions are reached regarding the merit of each leading to either its inclusion or exclusion from the final draft. Many factors enter

into such decisions depending on the circumstances. Some factors related to the consideration of the total budget which must guide the Director in making his final decision must be made clear to each unit supervisor. This is particularly essential in the case of a refusal to include an unusual request or the curtailing of a particularly heavy request for supplies from a specific department. The diplomacy of the Director is very essential in the successful implementation of his responsibilities to the staff members under his jurisdiction, as well as in its application in carrying out his responsibilities in the concluding phases in dealing with the chief administrator and the Board of Education.

Final Developmental Phases

We now enter the final stages of budget development from the aspect of the Physical Education department. The Director, at this point, has before him all the pertinent information he needs to develop his budget which is entitled, "Proposed Physical Education Budget." An example of such a report will be found on page /3/ , as Exhibit " 8 ". This document which will be forwarded to the chief administrator and subsequently, to the Board of Education for their consideration, contains a concise yet complete resume of the budgetary needs of the Physical Education department.

In evolving this work, the Director gathers together all of the reports filed by each department leader and carefully organizes the information into a specific order. Each unit category contains the listings reported by the unit leaders or a summation of those listings. The number of units of each listing is

entered together with the cost per unit followed by the total cost of each entry. A grand total figure is indicated for each category, i.e., each of the three Elementary school units, the Boys Physical Education, 7-12. The total figure for the category, "Interscholastics", including the section indicated as general expenditures associated with the interscholastic program, is entered at the bottom of a summarization of all entries of that category. These entries are characterized as equipment or general supplies required in the functioning of the various sports coming under the interscholastic program. See section two, Exhibit " 8 ", page /3/ for an illustration of the aforementioned procedure. The entries for the Girl's Physical Education, 7-12, it will be noted, do not include such an array of information as was previously indicated for other categories. The limitation is due primarily to the multitude of listings entered by the unit supervisor in making her area budget report to the Director. Consequently, to facilitate the development of his report, the Director indicated the sections of this category in summary fashion. For purposes of clarification, see section three, Exhibit " 8 ", page /3/ .

In order to provide the chief administrator with a concise, yet comprehensive, report of the total budgetary picture of the department, the Physical Education department Director prepares a table providing the necessary significant data. This table indicates the total estimated receipts from all sources which when combined together form the total financial needs of the department with reference to instructional needs. This table, an

example of which will be found as Exhibit " 8 ", page /3/ , includes the total fiscal needs of each department unit (i.e., Elementary units combined, Boys Physical Education 7-12, Girls Physical Education 7-12, and interscholastics) and the grand total thereof. These figures are the total composite summaries of all instructional supply item's cost factors of each departmental unit as presented in the Director's budgetary report. However, due to the peculiar fiscal makeup of this specific educational division, these total figures do not represent in actuality the monetary needs of the department which will be presented to the Board. This is due to the fact that certain revenues are accrued each school year by the department through various means. The four sources of such receipts which are indicated on the table are as follows: 1. The school system's Student Association which provides an annual fund contributes to the furtherance of the Interscholastic program and the development of the secondary girl's physical education program, 2. Receipts from sports events such as football and basketball are turned over to the physical education department after expenses involved in carrying out the events are paid, and 3. Funds collected as the result of sales of sporting equipment to students will be turned over to the department. Inasmuch as most of these funds relate to the interscholastic program the estimated receipt from such sources for the following year can be deducted from the proposed needs of that phase of the Physical Education program as stated in the Director's budgetary report. Consequently, the funds requested of the Board of Education for the following fiscal year will be considerably less than what is actually necessary to carry out the program, particularly

in the areas of Interscholastics and secondary girls physical education. On the table, therefore, is indicated the total budgetary needs of each departmental unit together with the total thereof, as requested of the Board of Education in the budget report of the Director of the Physical Education department.

Upon completion of his budget document, which includes the total resume of all instructional needs in addition to the concise table of estimated receipts, the Director submits his work to the chief administrator for his consideration and approval. The chief administrator studies the document carefully and as was previously indicated in an earlier chapter regarding the activities of the administrator in charge, he notes down any items which seem out of line with that which would seem reasonable. This relates particularly to items entailing large expenditures. Such items are discussed at length with the Director of the department. Explanations and justifications are carried out to appropriate lengths until such time as the chief administrator is fully cognizant of all factors in the budgetary report and can arrive at a final decision relative to all budgetary items. Upon completion of their discussions and considerations of all phases of the Physical Education Budget report a tentative acceptance of the document is made by the chief administrator.

The final step to be taken by the Director of the Physical Education department relative to his budgetary responsibilities may or may not be imperative depending upon the wishes of the Board of Education. Upon presentation of the department's budget report to the Board by the chief administrator, the members

of that body may, if they feel the necessity thereof, to call in the Director if there are portions of the report requiring further delineation or explanation. This usually results only if the chief administrator cannot supply the desired information. Thus, in meeting this responsibility, if it arises, the Director concludes his active participation in the overall developmental procedures connected with the school budget. The fruits of his labors in addition to those of his subordinates will be manifested in carrying out the program of the Physical Education department in the following school year.

C H A P T E R VI

FUNCTIONS of the CHIEF ADMINISTRATOR

In the preceding four chapters emphasis has been given to the functions of the area administrators of the Penn Yan School System relative to the area under study. They have carried out an essential task in securing the all-important information which characterizes the educational requirements in their areas of responsibility. They have acted in the capacity of the researcher, the organizer, the diplomat, and so on, in carrying out their duties relative to the budget development, as well as in respect to their other multifarious functions as administrators. Through their direction all pertinent information has been channeled to their offices for evaluation, interpretation, and classification. The manifestation of all this effort resolves itself, finally, in the report which each administrator makes to the system's chief-administrator, the Superintendent of Schools.

It is this administrative official, the Superintendent, who has the final and significant responsibility of receiving the enormous amount of budgetary materials, including reports, requisitions plus their breakdowns, and so on. Further, it is his responsibility to carry out extensive analysis of the information and finally to formulate a constructive, well executed budget document. In carrying out this function, the Superintendent is, in essence, preparing a written document which will reflect the educational scope, policy and philosophy of the school program. The effectiveness of the school curriculum is directly related

to budgetary planning and, therefore, what is contained within that budget will greatly affect the total program. An educational program is only as good as the resources which help to form its foundation. The full understanding of the relative significance of all budget components to the total budget picture is very important in developing a functional educational plan. The Superintendent should be able to determine what resources have greater significance in carrying out the school policies and those which are less important. The ability to evaluate all considerations and determine their final effect on the total organization is instrumental in carrying out the Superintendent's responsibilities. Many complex considerations must be dealt with, the most significant of which is the financial limitations of the community. The community's feelings toward increases in school taxation, changes in educational programs or policies are vital considerations that a superintendent must be aware of when he is planning the budget. A creative administrator who desires to evolve changes which will lead to a more functional and effective program for the school system must have the characteristics of an educator, administrator and those of a diplomat. He must be able to convey an understanding of new educational thought and policies and promote their acceptance not only within the school system, but among the Board of Education members and the general public. To carry this out he should have a working knowledge of his personnel, the Board of Education and the community to which he must answer. Therefore, as the Superintendent sifts through the multitudinous data in the form of requests, reports, recommendations,

proposals, and explanations, etc., all of the aforementioned subjective and objective considerations must be weighed in developing the budget document. Thus, if one term would cover the general function of the chief-administrator, that word would be responsibility, responsibility in analyzing all considerations as objectively as possible and, finally, formulating a competent, effective budget which will be presented to the community for their final approval.

The more specific function of the Superintendent in direct relationship to this study can be sub-divided into several procedures: 1. distribution of budget information and forms to area administrators, 2. study of budget data received from area administrators, 3. conferences with area administrators relative to budgetary reports, and 4. steps in devising a budget for Board of Education consideration. Each will be subsequently considered in detail for the purpose of clarification.

In the early spring the dissemination of budgetary information and distribution of forms are carried out by the Office of the Superintendent. Teacher requisition forms are forwarded to area administrators responsible for the elementary and secondary divisions. Sufficient forms are sent in order that each teacher may prepare his requisition in triplicate, so that he will have a copy, the supervisor will have a copy, and the third copy will be sent to the Superintendent's office. Instructions regarding the use of the forms are itemized on an instructional sheet which is stapled to the other forms as the initial page. An example of this instruction form will be found as Exhibit "1",

page/24:^A The requisition forms which comprise the requisition packet have already been mentioned in detail in earlier chapters and, therefore, do not require further elaboration. Identical requisition packets are forwarded to those responsible for the special department such as the Librarians, Audio-Visual Director, Music Department personnel, etc. The Art Department also receives this type of requisition packet, in addition to the specialized forms which they utilize in determining the art supply needs of each regular classroom teacher. This also was covered in an earlier chapter and, therefore, requires no further development.

Also forwarded to the area administrators responsible for specific aspects of the school organization are the Requisition Summary Forms, previously referred to as Exhibit "9", page/32. Instructions regarding the completion of this vital report form are included as the initial instruction sheet. This can be viewed as Exhibit "9", page/32:^A Of course these are only summary forms and, therefore, are not complete in themselves. Detailed breakdowns of the various categories of the budget as presented by each administrator are generally included in the total report presented to the chief-administrator. Such breakdowns are referred to in item number five of the instruction sheet. As noted, the instructions recommend that supporting breakdown information should be included where there is an indicated total for any or all of the items listed on the Requisition Summary Form. Such supporting breakdown data should be listed by the teacher indicating the total appropriation being requested for each item. An example of such a report in detail may be

found as Exhibit " 5 ", page/28. This is an excerpt from a report made by the Secondary level administrator in complying with instruction number five. Each category data is determined from the information supplied by each staff member's total requisition packet, Exhibit " 2 ", page/25. If it is more practical to make such a breakdown report by the indication of department requests rather than by the individual staff member's listings, then such action is acceptable. An illustration of this exception is found in the report of the Director of Physical Education. An example of this type of report by department will be found as Exhibit " 8 ", page/31. It will be noted that the three Elementary school units as well as the boys' and girls' physical education on the secondary division are listed separately. Further development of this departmental report example is not necessary inasmuch as it was covered in detail in the previous chapter.

The analysis of the reports with their multitudinous supporting data now becomes the task of the chief-administrator. The requisition forms of each staff member are scrutinized carefully. Unusual requests which are questionable from the standpoint of professional requirements or from the viewpoint of economic factors are noted. Usually such items represent a sum which seems out of proportion with the customary requests which come from similar areas during the present year as well as in previous years. The reports are carefully compared with those of the previous year. Differences are noted, particularly those which indicate a significant contrast in degree between the immediate figures and those of the previous year's budgetary reports. If, in find-

ing a noticeable increase, the chief-administrator feels there is justification for such an increase because of circumstances of which he is cognizant, then notation will be made for future reference. This information will be utilized in presenting this particular phase of the budget to the Board of Education for their review and final approval or disapproval. On the other hand, if a noticeable increase is detected which creates a question in the mind of the chief-administrator due to either the lack of information on his part or its unusual nature a notation is made to refer such item to the area administrator for clarification. Careful check must be made in order to be sure that no one department or area is requesting budgetary funds beyond a point where it will be necessary to detract funds from other equally important areas of the whole system. A substantially higher budget total can result in much community pressure. A thorough understanding of what the public will or can stand in reference to increased school taxation as the result of a larger school budget comes into play during this phase of budget development by the chief-administrator. Of course improvements in educational service must also be paramount in the mind of the chief-administrator. Therefore, careful consideration must be given to all requests from departments or areas which are significant in the striving towards development of a better and more efficient educational program. There are obviously countless considerations which must be viewed, discussed and meditated upon during the developmental process in sifting through all of the facts relative to the total budgetary picture. Let us now turn to the next phase of this process.

Following the completion of the thorough study of the budgetary reports the chief-administrator then sets up conferences with individual area administrators to discuss their reports. Such conferences are very important, primarily because it gives the chief-administrator an opportunity to clarify his position relative to various items in the requests of the area administrators. It also offers an opportunity for these men who are more closely aware of the demands and requirements of their specific area of responsibility to make clear the significance and justification relative to their budgetary requests. Full understanding of the total picture is, therefore, possible. The chief-administrator is in a position to ask for clarification of specific items which he has noted during the period of the study and analysis of the complete reports. From the discussion he can determine the relative merits of each case relative to the total picture. It is important that each area administrator understands the position of the person who has the ultimate responsibility to the community and the Board of Education, with reference to all his requests and specifically to those of an unusual nature. Ordinarily such requests are fully justified and grounded in sound educational practice that the final decision, relative to such items of unusual nature are usually based on their significance as opposed to economic factors. It is the responsibility of the chief-administrator to resolve such situations in order to bring unity and strength not only to the system as a whole but to the final budget document. If in deciding that the request is significant and yet might cause question among the Board members, the chief-administrator will request that the area administrator attend

the Board meeting when that particular item is put on the Board meeting agenda for discussion. Such activities now bring us to that particular phase of the budgetary development, relative to the consideration of the budget by the Board of Education for its review, study and final determination.

Contrary to what a layman might assume, the budget as a whole is not considered during only one or two lengthy budgetary meetings. Proper attention could not be given to such an important document in a few meetings. Inasmuch as it is a gigantic task to cover every phase, item by item, of the budget, the following procedure is utilized. The chief-administrator formulates each segment of the budget in a sequential pattern. When he is in a position to formulate one phase as completely as is possible following his preliminary study and analysis, he will carry out this function. When this section is formulated he will bring this to the attention of the Board chairman and presentation of that segment to the Board members for their scrutiny will be arranged for the next Board meeting. At this meeting each item will be discussed and clarified. Exceptions or opposition to the inclusion of certain items or suggested modifications thereof are noted and discussion of that item is carried out until a vote determines its place. If a decision cannot be reached at the meeting, then final discussion is deferred until such time as the Board reconvenes. Quite often the chief-administrator can anticipate queries or possible opposition to certain items which might be of a controversial nature or possible too complex from a technical standpoint for normal understanding. Consequently, he will prepare carefully in advance of presenting that specific area, including:

supporting data, explanatory text, illustrative materials, and if necessary, school personnel familiar with the intricacies of that specific area under consideration. In submitting his detailed report to the Board of Education for their approval of a specific area the chief-administrator will include comparative budgetary figures for the preceding four years for the area under study. An example of the type of detailed report can be seen as Exhibit "10", page/33. This exhibit represents the total composite report. Any one section represents that which is studied and judged at one specific time. As an example, the chief-administrator, as soon as he has readied the report on items under Instructional Services, will submit this report to the Board for their examination. Each item, several of which come under the jurisdiction of this study, will be studied. Comparative figures for the previous years are noted and increases are explained by the chief-administrator. Any item which seems to be unusual is discussed thoroughly in order to familiarize the Board members with all of the intricacies of the budget document. As each item is either approved, modified, or deleted it is noted with reference to its final determination. As each category is approved substantially, the next one, in sequence, is brought before the Board for action. This procedure is followed until all sections of the budget have been reviewed and acted upon. The process usually takes several months of intensive activity by all concerned. The culmination of this activity results in a completed document which underwrites the financial foundation of the school system for the following fiscal and academic year. It represents

the policy, the aspirations, and the devotion of all who have given it fruition. To the chief-administrator the budget document represents the basis of fulfillment for not only his responsibility but for his desire to bring to the community the best possible educational opportunity for its citizenry.

It is the very citizenry to whom the chief-administrator strives to provide his ablest efforts, that must give the final approval to the all important document. It seems almost an anticlimax to all the efforts put forth, yet the results of their decision are paramount. The budget document is put in a report form for general consumption. The title of the report indicates that is not only a report on the proposed school budget for the following school year but the budget financial report for the recently concluded school year. Thus in making their final decision the public can make a comparison of the preceding year's budget with the expenditures for that year included and the proposed budget figures. An example of such a report can be found as Exhibit "/0 ", page/33. It will be their responsibility to make the final judgement on the efforts of the dedicated citizens and professional educators who have prepared the budget document. Thus in the early weeks of summer the culmination of all aforementioned efforts is reached in the functioning of the democratic process in determining the educational processes in the American tradition.

C H A P T E R VII

The Study and Analysis of Procedures Carried Out in
Other School Systems Relative to this Area of Study

In order to bring this project to its justified conclusion wherein suggestions will be made relative to modifications in procedures in this budgetary area, a prerequisite step must first take place. It is essential that a full understanding of the various established procedures dealing with budgetary formation in this area be ascertained. This can be carried out to a great extent through the thorough study and analysis of the information already gathered in the Penn Yan School System. However, to arrive at some eventual conclusions regarding the degree of effectiveness of the procedures in the system under study, there must be a standard of measurement of which the recommendations can be based. The utilization of one's common sense as a means of deciding the relative value of each procedure is limited due to its dependence upon one's experience. To acquire the knowledge on which intelligent recommendations may be based, it will be necessary to enlarge the scope of the study to include information from sources other than the school system under study. Such sources would include school systems which are similar in their basic characteristics to the Penn Yan System, in terms of the size of the community and school populations. In contrast to these constant factors, it is assumed that there will be variables in procedures which will provide further enlightenment in this study.

In determining procedural information of other school systems, the following steps were followed: 1. Selection of twenty school

systems of relatively equal size to that of the Penn Yan School System, 2. Formulation of a comprehensive questionnaire form covering the various aspects of the research topic, 3. Carrying out the process of forwarding and receiving the completed research forms, and 4. Analyzing the information and arriving at some conclusions relative to the procedures employed in other school systems. This research means will be elaborated upon in subsequent paragraphs with the steps developed according to their relative significance.

In initiating the first step, that of determining procedures in other school systems, a letter was sent by this author to the Superintendent of the Penn Yan School System. This letter contained a request wherein the Superintendent was asked to submit the names and addresses of twenty school systems in New York State which have comparable enrollments to that of the Penn Yan School System. This enrollment figure was established as being approximately 2500 pupils. In addition to the names and addresses of the school systems, the superintendent was also asked to submit the names of the present superintendent or supervising principal of each of the twenty systems. In his reply, the superintendent sent this author the names, addresses, as well as the names of the chief administrators of the following school systems: 1. Canandaigua, 2. Fayetteville-Manlius, 3. Geneva, 4. Gouverneur, 5. Hornell, 6. Hudson Falls, 7. Newark, 8. New Hartford, 9. Oneonta, 10. Ogdensburg, 11. Owego, 12. Penfield Central, 13. Potsdam, 14. Peekskill, 15. Rush-Henrietta, 16. Saratoga Springs, 17. Suffern, 18. Tarrytown, 19. Vernon-Verona-Sherrill, and 20. Waterloo. Upon receipt of this list of school systems, the next phase was ready to be developed.

The second step involved the painstaking effort of evolving

a questionnaire which will meet the needs of this research project. Several considerations were paramount in the mind of the author. Most important of all was that the information obtained be of significance in meeting one of the primary objectives of this project; to become as fully aware of the methods and means followed by school systems relative to the project area as possible in order to be able to offer constructive comments and recommendations for improvements in the school system under study, if this is deemed advisable. Consequently, the form of the questionnaire must be comprehensive, yet not overly detailed. It must contain only the more significant areas. Also, consideration must be given to the ease in completing the questionnaire by the recipient. An overburdensome task requested of a person might very well act against the interests of the project. A neat and attractive appearance also was essential in order to create an active interest in the project.

The devisement of the questionnaire, the final result of which appears as Exhibit No. // , page /34/, follows the general format of the procedure followed in determining research data in the Penn Yan School System. As is evident by the table of contents, the questionnaire form is divided into two basic sections, one dealing with the elementary division and the other related to the secondary division. A third minor section relates to the procedures followed by the chief-administrator. Each of the main sections are sub-divided into the four basic areas under consideration: 1. Text-books, 2. Supplies Used in Instruction, 3. Other Expenses of Instruction, and 4. Physical Education. Each of the sub-divisions contain at least four and more often five questions referring to that sub-division. Following such questions were three to four

possible replies, the final one being an open reply wherein the person answering the question has the option of stating a procedure not covered in the first few choices. This could be accomplished by reporting same on the lines following the directions, "Please Explain." Any of the other replies to the question could be answered merely by placing a check-mark in the space to the left of each possible reply. As many possible replies to the question as deemed necessary were placed at the discretion of the person replying. Naturally all possibilities could not be included due to nature of the questionnaire and/or lack of knowledge concerning specific procedures. Thus, the aforementioned final reply could be quite significant in supplying new information. In addition to the replies offered, requests for forms utilized in carrying out any one phase were made by placing a red asterisk to the left of the replies which involved forms. At the conclusion of each subdivision, the actual requests for the forms were made in red in order to differentiate the request from the other parts of the questionnaire. These requests were felt to be a very important part of this research tool. Significant information in detailed form could result which may prove of great value in meeting the needs of the project. Additional space was also allotted for the purpose of comments following each sub-division.

In carrying out the third step of forwarding the questionnaire to the various school systems, it was necessary to compose a letter to each superintendent or principal to explain exactly what the project dealt with and the importance of the role each administrator would be playing in making this project a success. An example of this letter appears as Exhibit No. 12 page 135 of this thesis. Due to typing limitations it was necessary to make a ditto

master of this letter and run off enough copies for each questionnaire submitted. Naturally, the inside address and salutation varied. A copy of this letter and a questionnaire was then forwarded in a manila envelop to each of the twenty school systems.

Approximately eleven questionnaires were returned in various states of completion. Several superintendents forwarded supplementary data related to the requests contained within the questionnaire. All the data received was compiled and analyzed in a manner which will be indicated in the following paragraphs.

The matter of using the data obtained to its fullest extent brought forth the task of compiling it in such a way wherein the information will have a functional value. Inasmuch as there were three separate, yet related, types of information received as a result of the research means employed, each had to be considered separately in the compilation. These three steps were as follows: 1. The choice of one or more of the responses to each question, indicated by a check mark, 2. Information written out by the responding official either in addition to or in lieu of checking a specific response, and 3. Forms sent by school officials in conjunction to the information supplies in the questionnaire. Each of these types will be analyzed in detail in the following paragraphs.

In order to establish a relationship in the responses to the multifarious questions set forth in the questionnaire, the tallying method was initially used. This method involved the recording on an unused questionnaire form tally marks which denoted the frequency of identical choices for each of the choices involved in all of the questions employed in the questionnaire. Each returned questionnaire was covered, item by item, and the responses recorded in

the aforementioned manner. Upon completion of this task, the number of tally marks were counted and the number placed to the left of the tally marks for each response. The result of this tallying process is indicated on the sample questionnaire, Exhibit No.//, page 134, in the form of the resultant numbers, denoting tally frequencies.

To ascertain what meanings can be obtained from the above tallying process, let's look at the results, as indicated in Exhibit // . From the statistical frequencies indicated in each question of each category, the following general conclusions can be set forth regarding the procedures followed in other school systems involved in this study: (The conclusions will be drawn according to each category. Conclusions indicated refer to both the elementary and secondary divisions unless otherwise noted.)

C O N C L U S I O N S

Category I: TEXTBOOKS

- A. Textbook inventory is carried out by individual teachers who fill out inventory forms and submit same to administrator in charge.
- B. The textbook needs of each teacher are determined by the completion of requisition forms which are forwarded to the appropriate administrator.
- C. The determination of the need for textbooks series changes are carried out by either a faculty committee and/or the administrator after needs have been expressed.
- D. Requisition forms are used by each teacher to record book inventories and textbook needs for the following year.

Category II: SUPPLIES USED IN INSTRUCTION

- A. Workbooks are a budgetary item and are listed on a requisition form submitted by each classroom teacher.
- B. Diagnostic and achievement tests come under the budget in this section. They are reported on requisition forms by the administrator responsible.
- C. There seems to be a disagreement concerning where supplementary reading materials should be placed in the budget; a slight majority feel such supplies should be listed under the textbook category, while others feel such materi-

- als should be classified under the above category.
- D. Standard purchase supplies do come under this category and are noted on requisition forms by each classroom teacher.
 - E. Non-standard purchase supplies also come under this category and are noted on requisition forms by each classroom teacher.

Category III: OTHER EXPENSES OF INSTRUCTION

- A. Expenses relative to assembly programs come under this section and are determined and acted upon by the administrator.
- B. There seemed to be a divided opinion regarding In-Service Training fund placement in the budget. Several systems do place this item under the above category and the administrator determines the amount of this fund. Some school systems indicate that no such fund exists in their budgets. Still other systems carry out procedures other than those indicated as possible responses on the questionnaire and, therefore, these will be considered in a later development of such information.
- C. The professional library fund seems to be placed generally under the above category with some exceptions. However, the procedure for determining this fund is in the hands of the administrator in some systems, whereas in others it is determined by the cooperative efforts of the faculty and administration. In a few cases no such fund exists. Several school systems utilize other means in handling this fund. These will be covered in a later consideration of such information.
- D. Expenses to approved educational conferences does come under this category in the majority of systems; however, the determination of this fund is carried out in two basic ways: a) each faculty member indicates requests for such a fund on his requisition form, or b) the administrator determines a figure and places it in his budget request. Variations in procedures not listed will be covered in a later paragraph.
- E. Transportation expense fund related to educational objectives coming under the 3:14 sub-division is common to only about half of the systems reporting. The other half report that such a fund is either included under another portion of the budget or else no such fund exists.
- F. In the majority of cases there is no such fund under section 3:14 which will reimburse faculty members for travel connected with instruction. Money for such expenses is placed under other categories of the budget. Variations in means of reimbursing teachers will be enlarged upon in a later paragraph.
- G. A fund related to commencement related expenses does come under this category and is determined solely by the administrator. Variations will be noted in a later paragraph.

Category IV: PHYSICAL EDUCATION

- A. In the majority of cases a full time Director of Physical Education determines the instructional material needs through the means of conferences and receipt of requisitions from physical education department faculty. The Director formulates the department's budget requests and submits same to superintendent.
- B. Practically all systems include the use of the requisition form which is submitted by each teacher to the Director as mentioned previously.
- C. The needs of the physical education department are reported to the chief administrator in a detailed report. In some cases a specific report form is utilized.

Category V: PROCEDURES EMPLOYED BY THE CHIEF ADMINISTRATOR
RELATIVE TO THIS RESEARCH PROJECT

- A. Responsibilities of the chief administrator relative to this area of the budget as set forth by each in response to this question in the questionnaire:

"Set the procedure and check through to insure every teacher gets everything needed for the instructional job - with no waste."

"It is within the scope and the duty of the representatives of the Board of Education to determine what is needed for the best education for the children of the district. The quantity and quality should be suited to the purpose. Cooperatively, the purchasing agent and the members of the various departments should determine what are the best supplies and equipment for the education of the children of the district."

- B. In reporting budgetary information to the chief administrator, administrators in most systems use special forms which are suitable to the division reporting; other systems use one standard form filled out by all area administrators in making their budgetary reports.

The second type of information secured via the questionnaire again related to the questions asked. However, these answers involved procedures not indicated in the possible responses. In several cases other procedures practiced in carrying out certain phases of the budget program were employed and these were indicated in longhand in the proper spaces. In order to record these practices or related information, it was felt that the best procedure would be to record the data according to the

various categories. Consequently, while carrying out the first procedure dealing with the tallying of responses, notation was made on the compilation form (Exhibit No. //) of the name of the school system whenever said system's official provided additional information in longhand. With this record of the names of the school systems on the compilation form at the points whenever an additional comment or information was given, it was now an easy task to take each category in turn and record the added information by referring back to the corresponding questionnaire form of the school system indicated after the category on the compilation form. The following is the information obtained, indicated by categories and questions: (SD - Secondary; ED - Elementary)

Category I: TEXTBOOKS

1. SD - Department heads are being given responsibility in the area of textbook inventory.
2. Textbook needs determined by a combination of the first three responses following this question (See Exhibit). Individual administrator-teacher conferences on questionable requests.
SD - Department heads have consolidated the various procedures dealing with textbook needs and they in turn hold conferences with the administrator.
SD - Procedures regarding conferences depend on the size of the department.
3. SD - The first three procedures can be used to originate textbook series revisions or changes.
ED - Analysis of test results by office of Director of Elementary Education may start a revision.
SD - The department chairmen influential in English, Commercial, Science and Mathematics.
4. ED - Forms with information combined in office of Elementary School Director who in turn files with Superintendent.
SD - Combined by Principal's office for submission to Superintendent.

Comments: Change in textbooks are requested one year in advance of change. Priorities in terms of need are determined. A committee is appointed to study possible replacements. Book companies are notified of the contemplated change; samples are submitted. Administrative and Board

of Education approval of selection is necessary.
 SD - An amount (based on past experience) is allocated to this category. The individual teacher files a request with the principal. The amount allocated usually exceeds the requests, since we feel it is poor practice not to supply adequate texts.

Category II: SUPPLIES USED IN INSTRUCTION

1. Workbooks come under the same category as textbooks. Workbooks are not permitted except for forms in commercial and science departments.
2. The following types of tests are included under this category: Diagnostic, Reading, Achievement, Mental Maturity, all Guidance Materials, Power tests, and Aptitude tests.
3. SD - Semi-permanent materials under sub-division 3:10, expendable items under 3:11.
4. SD - They are indicated on a requisition form submitted by each classroom teacher only if supplies are out of the ordinary. Some departments are requested by department heads. General supplies are inventoried by secretarial staff and quantities ordinarily needed are ordered.
 ED - Supplies needed are combined by Principal for forwarding to the Superintendent.
5. SD - See first statement above.

Comments: See second statement under Comments, Category I.

Category III: OTHER EXPENSES OF INSTRUCTION

1. ED - Parent-teacher groups occasionally sponsor paid elementary school assemblies.
 SD - School produced assemblies may require supplies from 3:11. Professional people are paid out of 9:13 (student activities) or sponsored by G. O.
2. Not every year, but we have had six years out of the last eight years.
 ED - Not labeled as such, but carried both in 3:5 and 2:9 (Principal's Offices - Conferences and Superintendent's Office - Other Expenses, respectively.)
 SD - Covered in Principal's fund.
 ED - Requests come to the administrator from teachers or suggestions may originate with the administrator.
 ED - Yes - under "Other Expenses of the Board of Education" (2:0320.)
3. Professional library fund for administrative library is determined solely by the administrator. Fund for instructional library determined through cooperative efforts of the faculty and administrator.
 Such a fund comes under category 9:2, Library Books. Carried in other categories. Purchases ordered by Principals and Superintendent.
 SD - Carried in High School Fund - 9:2 or 8:15 (Repair and Replacement of Books and Periodicals, and New Library Books, respectively.

4. ED - These expenses are not included in the elementary budget.
Superintendent carries an emergency fund for new projects.
Such a fund comes under category 2:6310 (Board of Education - Travel & Other Expenses.)
5. This comes under category 9:8 (Transportation.)
Covered in an appropriation, 9:8.
Averaged out and carried each year - type standardized.
Transportation expenses submitted by person incurring same.
Such funds are estimated solely by the administrator.
6. ED - This item is not included in elementary budget, but at a district level under another heading. Included in basic salary where such travel is part of job.
ED - Teachers are paid seven cents per mile for instructional travel.
SD - Transportation expenses submitted by person incurring same.
This fund comes under category 3:2, Principals' Offices - Supplies.
7. This fund comes under category 4:07, Services Other Than Personal.
ED - None required.

Category IV: PHYSICAL EDUCATION

1. SD - Director of Physical Education
ED - Physical Education Instructor
Approved by Principal in charge of Building.
Chief fiscal officer after conference with High School Principal.
Determined in conjunction with Superintendent.
ED - A physical education teacher is responsible to the Principal for instructional work.
SD - This category related to physical education comes under 3:11.
ED - Two Elementary Physical Education teachers submit a requisition to elementary administrator.
SD - Directors of Physical Education & Athletics and teachers of physical education plus coaches work together on this. The Director submits consolidated requests.
2. Each physical education teacher submits a requisition form to the principal of the school.
No special form used.
A regular requisition form used.
The administrator with the aid of the physical education instructors and Director obtains the information by taking a survey of existing inventory and determines future needs to arrive at a budgetary figure.
Each physical education teacher submits a requisition form to the Principal.
This comes under category 3:11.
3. A regular requisition form is used.
Combined with other instructional costs same as any other

instructional department under category 3:11. A detailed report is made which includes each item or category and costs thereof and sent on to chief administrator.

Comments: ED - We do not have a 9:12 item in the elementary budget. Instructional supplies for the P. E. Program are included under 3:11. The budget for recreational Physical Education activities is proposed by the Director of Physical Education for the entire district and is not an individual elementary item.

9:12 - We do not include physical education since supplies, etc. for physical education are included under 3:11, 8:11-13 or 5:4 (Instructional Supplies, Building Equipment, Furniture and Instructional Equipment, Other New Equipment, and Instructional Apparatus, respectively) Under 9:12, we list an amount for the intra-inter school athletics, summer playground and any other recreation program not connected with the regular school day. The amount we list under 9:12 is determined by conferences between the administrators and those involved in the program in question.

**Category V: PROCEDURES EMPLOYED BY THE CHIEF ADMINISTRATOR
RELATIVE TO THIS RESEARCH PROJECT**

- A. None
- B. None

The third and final type of information received related to forms used by the school officials in implementing their procedures connected with budget development in the area under consideration. In a few cases the forms were quite extensive, covering many different sections of the project area, while other offerings were only sample copies of basic forms. In one or two cases, officials forwarded instruction sheets covering procedures in a general way relative to the entire budgetary development. All of the information was of value in varying degrees. However, only the more significant characteristics of basic forms will be elaborated upon in order to provide a basis for recommendations which will appear in the final chapter. Inasmuch as the forms comprise two basic groups, 1. inventory forms, and 2. requisition forms, each will be considered in that order. In some cases

officials have combined their forms to include both of these basic procedural forms. Comment will be offered concerning each and all of these practices.

While most of the inventory forms were used in connection with keeping track of the number and condition of textbooks in a school system, a few systems inventoried other teaching supplies such as science kits, flash cards, tests, charts, etc. In several cases workbooks were inventoried in conjunction with textbooks. The inventory forms vary as to their completeness. In most cases the forms are categorized according to subject fields, i.e., ARITHMETIC, ENGLISH, READING, etc. in the elementary division to AGRICULTURE, CITIZENSHIP EDUCATION, COMMERCIAL, LANGUAGE, ENGLISH, etc., in the secondary division. Each category in turn was sub-divided into various headings, i.e., Number or copies, Title, Publisher, Date of publication, etc. Other headings which were not common to all involved the condition of the books, number of books required, unit price, total price, edition, age of books being replaced, new series and replacement of same series. Many of these latter headings appeared on forms that were a combination of inventory and requisition forms. An example of a typical inventory form will be found as Exhibit No. /4/, page /37/. This example was used in the elementary division. It will be noted that the subject area was noted on the form at the top. This form included items in addition to textbooks. Exhibit No. /5/, page /38/ is an illustrative page from a combination inventory-requisition type form. This example contains many advantageous characteristics such as having the author, title, publisher, and edition date already printed on the form. The column heading, "No.

On Hand" is the only one which requires completion relative to inventorying textbooks. It will be noted that this particular system employs numerical means in classifying the multifarious textbooks in the system. Each number under the heading, "Item No." refers to a specific text in the classification system. This is an excellent control means, particularly in a larger school system where the accounting system is more advantageous. Wherein the aforementioned example was used in the secondary division, Exhibit No. 16, page 39, is the inventory form utilized on the elementary level. It also incorporates the characteristic of having the title of the textbook, dictionary or workbook already on the form. It will be noted that form is classified according to grade level. Each of these forms contain characteristics which make them noteworthy. This author will take an eclectic approach in making final recommendations, incorporating the best characteristics as presented in these inventory forms.

The requisition forms involved many other items in addition to the textbooks which were associated with the function of the inventory sheets. Requisition forms, on which teachers indicate their needs, covered a wide area from textbook needs to various types of instructional supply needs. Most systems categorized the various needs into separate requisition forms such as textbooks, standard purchase supplies, other instructional supplies, etc. The distinction between the last two classifications is given as follows: 1. The former refers to supplies used up during the school year, and 2. The latter refers to instructional supplies not consumed during the school year. There were other specific requisition forms for items such as supplementary

books, review books, periodicals, etc. All of the requisition forms included basic headings denoting various required information such as: Quantity, Item, Description, Source, Unit Price, and Total Price. Such information pertained to instructional supplies as opposed to reading materials which required headings dealing with the following: Author, Publisher, Date of Publication or Edition, etc. Exhibit "5", referred to previously as an example of a combination inventory-requisition form is an illustration of the type of requisition form used in requesting textbook needs. Such a form was used also for other reading materials. The printing of the information involving author, title, publisher, and edition on the illustrated forms was carried over into other requisition forms dealing with standard purchase supplies. On such forms all information pertaining to commonly used standard instructional supplies can be indicated. The teacher merely indicates the quantity of the item required for the following year. Each item can be categorized by a number for accounting purposes as was indicated on Exhibit No. 5, page 38. Non-standard supplies, that is items not consumed during instructional usage, can be indicated on a separate requisition form in the same manner. Naturally space should be left for non-standard items which are not in common use whereby each teacher may indicate items which are felt to be of instructional value in carrying out her educational program.

A very important item relates to the directions on each part of the inventory and requisition forms, explaining what information is necessary. The completeness of such explanatory details varied in the forms received. On only a few offerings

were the directions direct, concise yet complete. Several forms contained directions which were extremely brief; the result was confusion in knowing exactly what was required. Only previous experience by this author in using similar forms gave understanding to the procedure to be followed. Other forms lacked any sort of explanation concerning what was expected of the recipient. An example of directions which seemed to fit the requirements of being concise and understandable is as follows: "List below the number of textbooks on hand and the number of new textbooks you will need for the next school year. Complete all columns, checking the correct edition to be ordered so that adequate information is available for evaluating purposes. Where you wish a different book to replace one now being used, list the one you would select today." These instructions referred to a textbook inventory-requisition form wherein the Author, Title, Publisher, and Edition of a variety of textbooks were already indicated on the form. General instructions concerning the whole requisition packet were given in some cases. Such directions were valuable in understanding the requirements of the school system and what was expected from the administrator issuing the budget forms.

While much of the information gathered from other school systems seemed to be quite similar to that recorded in connection with the study of the procedures in the Penn Yan School System, significant items and variations of procedure were brought to light. These will be of great value in bringing this work to its conclusion wherein suggestions will be offered to strengthen the existing procedures in this area of the budget. With the background provided by the research conducted throughout this project, such a step is now feasible.

CHAPTER VIII

The Evaluation of Existing Budgetary Procedures in the Area of Instructional Materials in the Penn Yan School System Including Recommendations for Modifications in These Existing Procedures

The completion of one of the basic goals of this research project, that of familiarizing this author with the intricacies of the procedures relative to this area of study, lends itself to the fulfillment of the final goal of putting this knowledge to practical use. The practical application involves the evaluation of the practices which have come under this author's observation during the development of this research study. The knowledge gained, not only in studying the immediate procedures in the Penn Yan School System, but that obtained through the analysis of the data acquired via other school systems, has prepared this author to be able to proffer certain conclusions regarding the practices employed in the system under study. The degree of significance of the offerings will reflect the extent of the knowledge acquired in the overall study of this area. Any limitations in the evaluation and recommendations, however, should not detract from the fundamental purpose motivating such offerings, that of providing positive and helpful suggestions for the improvement of the present budgetary procedures in order to increase the professional efficiency of the Penn Yan School System. Inasmuch as many of the procedures encountered in the system are reflections of the educational philosophies of individual administrators or of the collective decisions of the whole administration, any modifications recommended by this author may run counter to practices now employed

due to differences in philosophy. Thus, all suggestions for revisions are not expected to meet with immediate approval on the part of the administrative staff. However, it is felt that if the recommendations at least stimulate officials to conduct appraisals of their own practices, this project has met with some degree of success. Such motivation is a key to professional improvement.

Greater emphasis will be given to the appraisal of the procedures carried out on the elementary level inasmuch as that division has been studied more broadly than the secondary division. In making evaluative statements each division will be viewed as a whole unit with each budgetary sub-classification being considered where relevant and significant. Periodic recommendations will be offered whenever such suggestions are deemed advisable. They will be numbered, identified and indented in order to make them easily ascertained. In several cases revised forms will be offered to supersede existing procedural forms; these will be placed as exhibits at the conclusion of this work. References will be made to these revised forms as the area they pertain to is considered. In some instances suggested forms will be offered wherein none has existed before in the Penn Yan School System. These also will be dealt with as they are relevant.

In carrying out this research project this author was highly impressed by the organization of the procedures carried out in the Penn Yan School System, particularly on the elementary level. Naturally, inasmuch as this budgetary activity is an integral function of the administrative staff there would

have to be some existing policies to be followed in carrying out this essential task. However, in several situations there was noted effort to improve on existing practices with the goal being greater efficiency of operation. This was primarily apparent in the elementary division, wherein many changes were taking place, most of which have been referred to in previous chapters. One particular example dealt with the elimination of many of the requisition forms which teachers, as well as the administrative staff, had to deal with. Wherein two years ago the requisition packet contained twelve forms, each referring to specific budgetary information. An example of such a packet has previously been referred to in Exhibit "1", page 24. The elementary administrator felt that the majority of the forms represented wasted effort on the part of the teaching staff as well as the administrative staff. In most cases where information was indicated, it was brief in context and, consequently, a great deal of unused space was wasted. It was felt that many of the forms could be eliminated from the packet and the information could be determined otherwise. Consequently, only the four following forms were left intact for use by each classroom teacher in the elementary division: 1. Supplies Used in Instruction, 2. Workbooks, 3. Apparatus Repair and Replacement, and 4. New Apparatus. The requisition forms which were discarded referred to such information which dealt with, i.e., Textbooks, Expenses To Approved Conferences and Transportation Expenses. The requisition form relative to textbooks was eliminated when the new system of conferences to determine textbook needs, as described in chapter two, was innovated. The form dealing with

Expenses To Approved Conferences was eliminated, primarily, due to the Board of Education policy restricting the amount of money allotted for conference attendance by faculty members as was described in chapter four. The form referring to Transportation Expenses was discarded, primarily, because the amount requested by the majority of the teachers was uniform and of a general nature rather than for a specific field trip. It was decided that a general fund could be requested by the administrator which would take care of the needs in this area. Restrictive policies of the Board relative to field trips also influenced the decision to abandon the use of this form in the elementary division.

The use of the requisition form procedure in order to acquire budgetary information is a very common means as was indicated in studying the procedures of several school systems. However, there are certain limitations which such a means places on the efficient processing of this administrative function. The procedure requires a great deal of effort and a certain amount of expense in terms of materials and labor which very well might be reduced if the procedure was modified. The effort involved in this process is three-fold: 1. Office staff efforts in making up the requisition packets and distributing same to faculty members, and later collecting the forms and filing same, 2. Effort on the part of the teaching staff in completing the requisition form which must be done in triplicate, thus increasing the already over-loading of staff burdens which detract from teaching efficiency, and 3. The time-consuming effort on the part of the administrator in having to go over all requisitions

checking each for accuracy and the inclusion of necessary data, then compiling the information and, finally, of having to arrive at a figure which represents a specific phase in this budgetary area. The expense involved can be considerable inasmuch as a great deal of paper and printing materials go into the compiling of requisition packets, particularly in the case of the secondary division which still utilizes a requisition packet for each faculty member containing fourteen forms. An added expense is the cost involved in paying the clerical staff to do work connected with requisitions. Under a modified procedure they could very well be doing other duties more significant in office operations. Any modification in procedure which could sharply reduce any or all of the above effort and expense would be greatly advantageous to putting the budgetary procedures on a more efficient basis.

The conference method which the elementary administrator used in revising his method in determining textbook inventories and needs for the following school year points up a means which could very well be enlarged to include other areas. A series of conferences on either a grade level basis and/or departmental basis, depending on the education division, could be effectively utilized in gaining the necessary budgetary information the administrator requires. The development of this conference method will underline the basic recommendation to be offered as the result of this study. In connection with this development, however, it will be necessary to initiate the procedural modification by first setting forth a prerequisite recommendation which will serve as a foundation for subsequent

budgetary activities in the area under study.

In order to greatly facilitate budgetary procedures as well as other administrative functions, the following recommendation is offered:

RECOMMENDATION: 1

It is recommended that a system of administrative sub-divisions be established on a grade level basis in the elementary division and on a departmentalized basis on the secondary level and in the special subject areas. One faculty member on each grade level or department will act in the capacity of chairman. Each chairman will be responsible to conduct periodic meetings at specified times to consider problems common to each sub-division or the entire division. Each chairman will be responsible to the administrator in charge of each division. Much budgetary information can be developed through such grade level and departmental meetings. Such establishment will play an important part in putting the budgetary procedures on a more efficient basis.

With the incorporation of the above recommended administrative sub-divisions, the majority of budgetary procedures stressed in this work could very well be handled in the meetings conducted by either the department or grade level chairman and the staff of each sub-division and/or the administrator and each group. Use of the present requisition forms could be eliminated for the most part or entirely. Most of the necessary information acquired in the past through utilization of the requisition forms can be easily compiled and recorded at departmental meetings. All necessary information could be obtained from staff members by requesting each to make notes of needs such as was the case relative to providing information on textbook needs discussed in chapter two. In the departmental meetings necessary budgetary information could be obtained over a period of several weeks wherein cer-

tain categories can be discussed and acted upon, one or more at a time. It certainly would not be necessary for the administrator to attend all meetings wherein budget information was being discussed. The department or grade level chairman could easily be briefed by the administrator regarding what the administrator desires in terms of information, data and compilations and the means to be used in carrying out the project. It would, however, be wise for the administrative officer to visit, periodically, the sessions in order to be sure the meetings were going according to schedule. A completely organized program, though, worked out in advance by the chairman and the administrator will greatly facilitate the sessions and reduce the necessity of having the administrator take valuable time supervising the departmental procedures. Consequently, in summation, the following recommendation is offered:

RECOMMENDATION: 2

It is recommended that the majority of budgetary information heretofore obtained from staff members via the use of requisition forms be obtained through conference method carried out under the establishment of administrative subdivisions as suggested under the first recommendation. In carrying out this procedure the use of the requisition forms presently employed will be eliminated almost entirely. Teachers will be asked to provide all necessary information required of each category as it is considered at each of the department meetings. Instruction sheets could be devised in order to fully acquaint each teacher with what information is needed.

The only form which might be retained would relate to non-standard supplies used in instruction which each teacher requests for her individual use in carrying out her instruc-

tional program. A requisition form need not be used as such, however, each teacher could submit a copy of such needs to the administrator via the departmental meetings. A duplicate copy would be retained by the teacher to insure receiving the supplies requested. Use of a form such as Exhibit No. "19", page 142, in carrying out this particular procedure is suggested. Further development of this procedure will be brought forth when the category, Supplies Used in Instruction, is considered in subsequent recommendations. A specific recommendation will relate to the aforementioned form used in recording non-standard instructional needs.

The instituting of the first two basic recommendations can easily be carried out in the Penn Yan School System inasmuch as similar efforts on a limited basis has already been carried out. On the secondary level there exists during the school year departmental meetings which are conducted weekly during the first half hour of the school day. This time period constitutes a homeroom study period. Homeroom teachers are relieved from their homeroom duties to attend departmental meetings by special curriculum teachers. A chairman is elected by each group at the beginning of the school year. Thus far most of the problems considered by each department group are of a curricular nature. However, in the spring budgetary matters could easily be considered and acted upon by the groups. In the elementary division mention has already been made of the conference method as related to textbook procedures. At present there exists no grade level administrative subdivisions as recommended. Conferences, when needed, are called

for by the administrator.

In carrying out each phase of the budgetary procedures, using the conference method, the following methods and forms are recommended:

TEXTBOOKS: Elementary Division

RECOMMENDATION: 3

It is recommended that a form such as that of Exhibit No. "17", page 140, be devised wherein each faculty member may list the number of copies of old and new editions of all textbooks used by the teacher in her classroom. This would be used as an inventory worksheet in presenting a total picture of existing textbooks and their general condition on each grade level. The information supplied will be brought to the grade level meeting wherein the textbook phase of budgetary preparation is to be considered.

RECOMMENDATION: 4

It is recommended that a form similar to that of Exhibit No. 18, page 141, be developed wherein the chairman of each grade level can make a compilation of the total textbook inventory and needs for the following school year on that grade level. It will be noted that the textbooks will be categorized according to subject matter and textbook firms. Naturally, Exhibit "18" is only a sample form covering only the subject matter fields of reading and arithmetic on the sixth grade level. It will be noted that the forms are basically only modifications of the forms already used in carrying out this procedure on the elementary level.

TEXTBOOKS: Secondary Division

RECOMMENDATION: 5

It is recommended that all discussion and decisions concerning textbook needs be carried on in the department meetings. This particularly applies to decisions concerning instituting textbook series. Inasmuch as

textbook inventory and accounting is taken care of by a specially designated textbook official whose responsibility lies in keeping of the condition of all textbooks, disbursing and collecting same and issuing fines where necessary, there will be no need of such action by the faculty.

Decisions regarding textbook series changes should be made as the result of group action carried out on grade level or departmental basis. If a whole series of textbooks covering one subject field and extending over several grade levels then combined grade level meetings could be held to determine the best choice of series. Sub-committees could be formed of representatives from the various grade level or departmental groups. Every effort should be expended to determine which textbook series is the best for the curriculum policy then in effect. The following recommendation relates to such steps:

TEXTBOOKS: Entire System

RECOMMENDATION: 6

It is recommended that all committees or groups be given an opportunity to see first hand all available information concerning textbook series and to have representatives of all companies desiring to market their textbook series speak before each group concerning the various aspects of the series. The final decisions should be made from objective information interpreted from a professional standpoint. Certainly the combined judgment of several individuals will surpass that of a decision reached by a single administrator even though he should and will have the final responsibility of accepting or rejecting the decision. Those who are to use the materials in carrying out the program and who are most familiar with what is required, the teachers, should have a commanding voice in reaching the final choice. The teaching staff should be looked upon as having complete professional integrity

and ability when it comes to making decisions regarding educational materials. Any philosophy which places limitations on their capabilities should be reexamined. Mutual respect in the profession between staff and administration is a paramount consideration.

In regards to the next budgetary phase, that dealing with supplies used in instruction, the following recommendations are again based on utilization of the conference method. In addition there will be a specific recommendation dealing with General Supplies which have heretofore been referred to, primarily, under the designation of standard purchase supplies. While the basic characteristic of supplies used in instruction are materials which are consumed during the school year, there will be, undoubtedly, some items involved in the forthcoming recommendation which could very well be used in subsequent years due to their durability. However, fundamentally, this characteristic will be maintained to differentiate this category from others in the budget. Consequently, the following recommendations are offered:

SUPPLIES USED IN INSTRUCTION: Entire System

RECOMMENDATION: 7

It is recommended that the entire system of internal accounts and fees as they refer to assessments made against parents in September for the purpose of building funds to be used for certain educational supplies be eliminated entirely. This also includes money collected from students during the school year to reimburse the school, again for supplies used in instruction. It is felt that all supplies used in instruction should be purchased by the Board of Education as a part of the total budgetary appropriation. The burdening of additional costs, in addition to the present tax burdens, on the public seems to this author to be

unnecessary and unwise. It only results in developing antagonism towards the policies and officials of the school system. The amount of money collected is a relatively small amount and could easily be absorbed into the total budget without significant change. Such a change in procedure would also eliminate unnecessary bookkeeping on the part of the clerical staff as well as the faculty, thus reducing their clerical chores. Time is thus freed for other more important activities.

In eliminating the entire internal account system under recommendation seven, several items which would ordinarily be provided for under that system will be transferred to the category Supplies Used in Instruction under the section, non-standard teaching supplies. Therefore, the following recommendation will relate to this revision in procedure:

RECOMMENDATION: 8

It is recommended that all instructional supplies ordinarily purchased through internal account funds will be placed under the category, Supplies Used in Instruction, of the budget. This includes items such as workbooks, supplementary reading materials, i.e., newspapers, scientific pamphlets, etc., testing means in subject matter areas, and booklets related to course development. All of these items will be requested by individual teachers. The requests of each teacher may vary considerably depending on what each teacher feels her classroom curriculum requires.

In carrying out this procedure, a specific form, previously referred to, may be used. The following recommendation is offered in carrying out this budgetary phase:

RECOMMENDATION: 9

It is recommended that supplies used in instruction, which are required by a specific teacher and are not

of a general supply nature, be requested on a specific form by said teacher. A suggested form is Exhibit No. "19", page/42 of this work. Such forms may be completed in triplicate, one copy for the superintendent's office, one copy for the division administrator and the third copy to be retained by the teacher in order to have a record of supplies requested. The forms would be brought to the grade level or department conference when such matters would be considered. Discussion of various items could take place between the chairman and the group as a whole or between the chairman and each teacher. If any items are questionable then reference can be made of such item/s to the administrator to reach a decision regarding their advisability. This would, of course, be only for items of an unusual nature.

In further developing this procedure a great deal of effort and time must be spent by the group chairman in studying and compiling the information received. The following recommendation relates to these efforts:

RECOMMENDATION: 10

It is recommended that the group chairman make a compilation of non-standard instructional supplies which are common to the majority or whole group. This can be done, particularly, with items such as workbooks which will be identical or similar in nature for most teachers in a subject area or on a grade level. This is particularly true on the elementary level. Compilation may be based on two means: 1. according to identical items, and/or, 2. items to be acquired from the same wholesale firm. A sample form which could be used by the chairman in securing this information can be seen as Exhibit No. "20", page/43 of this work. Non-standard instructional supplies which are of an individual nature, common to only one or a few teachers can be compiled according to the source where the item is available. In the final analysis all items will be categorized according to name or description, number, source, unit cost and total cost. With this information the administrator is now in a position to complete this phase of budgetary preparation.

In order to aid the administrator in bringing this phase to its natural conclusion, the following recommended

procedure is offered:

RECOMMENDATION: 11

It is recommended that all chairman of grade-level or subject matter groups convene on the following sectional basis: Elementary division: Section I, Primary grades, including kindergarten; Section II, Intermediate grades, and on the Secondary level: Section I, Junior High; Section II, Senior High. Special curriculum departmental groups will make individual reports to their administrator through their chairmen.

The purpose of the conference of chairmen on separate sectional basis is for the purpose of making total compilations of non-standard instructional materials on a total compilation form. These totals will be compiled strictly according to source. For instance, on the intermediate grade level, it was determined that the following materials were to be ordered from Continental Press Company: 1. 180 Arithmetic Workbooks, 6th grade, 200 Arithmetic Workbooks, 5th grade, and 200 Arithmetic Workbooks, 4th grade, 2. 180 English Workbooks, 6th grade, 200 English Workbooks, 5th grade, and 200 English Workbooks, 4th grade, and 3. 5 Science Duplicating Masters, No. 6, 6 Science Duplicating Masters, No. 5, and 6 Science Duplicating Masters, No. 4. Each of these items will be categorized under the Continental Press Company with the unit price indicated and total price determined for all supplies to be ordered from that specific company. In compiling all items with their unit and total prices, each sectional group is in a position to report significant data to the administrator who will use same to arrive at a final budgetary figure for non-standard instructional supplies when the data is combined with the information from all sections and departments under his jurisdiction. The instituting of this type of procedure will also aid tremendously in reducing the effort involved in the final ordering of the supplies. The clerical staff can readily make up the purchase order to be sent to a specific company by referring to the compiled list of items on the compilation form. All necessary data is available in carrying out this task.

All of the aforementioned recommendations are offered with the desire to economize as much as possible in terms of efforts expended by faculty members and the administrative officer, particularly, in studying the procedures now in effect in the Penn Yan School System, it was evident to this

author that there was a lack of delegation of duties on the part of the administrators. As the result the administrator took on the tremendous task of determining much of the information pertaining to budgetary considerations on himself. It is felt that the utilization of the conference means and establishing the departmental or grade level units under the chairmanship of reliable, conscientious teachers, a great deal of the load will be reduced. This will result in a situation wherein the administrative official will be able to carry out duties which have a greater bearing on the improvement of the educational program within the system.

The final recommendation dealing with supplies used in instruction, relates to the sub-division, "Standard Purchase Supplies" or as it is more commonly termed, General Supplies. These items, as previously indicated, relate to the common supplies teachers require in carrying out her classroom functions, such as chalk, paper, pencils, etc. The following recommendation relates to the secondary division and, therefore, it shall be designated as such. The final recommendation will relate to the total system.

SUPPLIES USED IN INSTRUCTION: Secondary division

RECOMMENDATION: 12

It is recommended that the secondary division adopt the same procedure now in effect on the elementary division regarding the determination, purchase and disbursement of standard purchase or general supplies. The requisition forms now being used by the secondary division to determine from each teacher what general supplies they require should be eliminated inasmuch as they require too much effort in their completion and later analysis.

by the administrative and clerical staff. Following the lead of the elementary division the secondary administrator could easily assess the approximate amount of supplies required by his staff each year and order the amount determined. Under the present system, the supplies ordered and delivered in September often did not last the entire year as was expected. Few teachers can determine the approximate materials she will need for the entire school year. When these materials ran out, more often than not, there were no replacements which proved awkward. To order the supplies on the basis exercised on the elementary level and to disperse them on a periodic basis from the supply room is much more efficient, according to this author's viewpoint. The effort involved in determining the necessary supplies will be, initially, painstaking. However, in the long run it will prove more economical in terms of effort and expense.

The setting up of a common system of determining general supplies requirements in both educational divisions will lend itself very well to an even greater means of economizing on purchases. The following recommendation will serve to explain this feature:

SUPPLIES USED IN INSTRUCTION: Entire System

RECOMMENDATION: 13

It is recommended that the purchase of general supplies be carried out on a total system basis. All administrators should be directed to act as a single unit in ordering supplies from wholesale supply firms which will give the best price for wholesale ordering. Greater economy can be expected when all supplies are ordered as a single order. These supplies are common to all educational units and, therefore, this recommendation can easily be carried out. Coordinating the activities of the two divisions and independent departments can be an important step in modernizing purchase procedures. This recommendation could very well be instituted in other areas where purchase of similar educational supplies by both school divisions are carried out.

Several recommendations will be offered in reference to the sub-division, Other Expenses of Instruction, Emphasis

will be on greater participation of the teaching staff in carrying out the procedures in this area. In several sections little attention is given to the thoughts of the staff in regards to budgetary decisions which affect the faculty. Consequently, the following recommendations are offered with the desire to correct existing situations:

OTHER EXPENSES OF INSTRUCTION: Entire System

RECOMMENDATION: 14

It is recommended that decisions regarding assembly programs be discussed and reached in the grade-level and departmental meetings or by faculty members in specially devised committees to handle such matters. This is particularly pointed towards assemblies carried out in the elementary division. Greater emphasis should be given pupil planned assemblies. However, proper control should be exercised over paid assemblies in order to secure talents which will contribute the most in carrying out the educational values to which the school system is striving. Determining costs, dates and so on should be the responsibility of such groups with the final decision and responsibility left to the administrative official. The group should have the prerogative of meeting with talent associations to discuss all aspects of the offerings. Giving this responsibility to the faculty will create greater unity of purpose in carrying out the policies of the administration in addition to alleviating the efforts expended by the administrator in carrying out this specific phase of the budget.

RECOMMENDATION: 15

It is recommended that the In-Service Education Committee of the Penn Yan Teachers Association be given the responsibility, in conjunction with the administration of both divisions, of determining and recommending a total amount for in-service education in the system. The decision should be based on the in-service program planned for the following school year as determined by the committee and the administration. Greater emphasis on a mutual decision should be put in effect immediately.

RECOMMENDATION: 16

It is recommended that the decision as to what should be included in the professional library be decided upon by the staff members meeting in the grade level and departmental meetings. Suggestions could be compiled by the chairman and working in conjunction with the administrative staff, a final budgetary figure for both divisions could be determined.

In conducting the research into the various budgetary facets in the Penn Yan School System, I was particularly impressed by the overall procedures followed in this area in the Physical Education Department. The comprehensive budget report drawn up for the approval of both the superintendent and the Board of Education was exceptionally well done, particularly as compared with the procedures followed by the director's predecessor. The emphasis on group action in determining budgetary needs is also commended. This follows the general recommendations previously indicated as a prime necessity in modifying the present procedures in the other divisions of the system. Group leaders representing the department in each elementary division building unit in addition to the units on the secondary level are responsible to compile a report of needs to the director. It is in regards to these needs that the only recommendation is forthcoming in reference to the procedures employed in the Physical Education Department. It was found that no specific form was utilized which was uniform throughout the department's operation in reporting budgetary needs. Therefore, the following recommendation is offered to correct this condition:

PHYSICAL EDUCATION DEPARTMENT: Entire System**RECOMMENDATION: 17**

It is recommended that all Physical Education Department unit leaders make their annual requests for instructional supplies for the following school year on a specified uniform form. Such uniform operations will insure that the director will acquire all necessary information in an order which can easily be interpreted and acted upon. Future reference to any particular section can be more easily made when such sections are categorized, designated by label or number and identified with the faculty member requesting a particular item. This means will tend to make the already well-organized operations of the department more efficient.

No one individual in the school system has more responsibility and exerts more efforts in budget development than the chief-administrator, the Superintendent of Schools. This was quite evident in carrying out this research topic. In formulating all of the previous recommendations, continuous thought was given to how the procedures could be made more concise and efficient by eliminating unnecessary effort and expense on the part of the administrative staff and faculty. Instituting the recommendations with reference to the budgetary efforts of grade-level and department groups will greatly help to simplify the task of the superintendent. Instead of having to review the countless requisitions and data of each faculty member, the task is reduced to the necessity of reviewing the compilation reports of each grade-level or department group. The time saved very well could reflect itself in other endeavors employed in the improvement of the educational program in the system.

It was very satisfying to note how well the Penn Yan

School System stood in comparison of its procedures with those of other school systems. It was noted that much effort was being expended by all systems in the improvement of procedures in the areas considered. This is particularly true in the Penn Yan School System. Such effort cannot but prove to be of benefit to the total educational picture. Progress is based on such efforts. It is hoped that the seventeen recommendations offered as a result of this research work will prove an even greater impetus in continuing the significant strivance towards greater efficiency in the educational structure in the Penn Yan School System and any other school system which might profit from the offerings.

RESEARCH 700 PROJECT

E X H I B I T S

1 - 20

Pages 124 - 143

PENN YAN CENTRAL SCHOOLS
Penn Yan, New York
ELEMENTARY DIVISION
TEACHER REQUISITION FORMS

INSTRUCTIONS FOR USE OF THESE FORMS

1. This requisition should be for the entire school year 1958-59.
2. Please request only those items which will be absolutely necessary to operate a satisfactory instructional program. Discuss questionable items with your Supervisor.
3. The requisition should be discussed with and handed to your Supervisor by March 28, 1958.
4. On your check list for general supplies, it will not be necessary to indicate where the material is to be obtained, or what it will cost.
5. On all other items, please indicate clearly where the material may be purchased and what it will cost. Requisitions which are incomplete will be returned to the teacher.
6. Please put everything you will need on this requisition. Do not take it for granted that we will remember to include items for you.
7. If a standard textbook is to be changed, it will be necessary for the teacher to secure approval for this change from the Principal or Supervisor.
8. Special requests should be discussed with Principals who will, in turn, discuss them with the Superintendent, if necessary.
9. Catalogues will be available in Principals' Offices and Main Office.
10. If certain items were requisitioned last year and have not, as yet, been ordered or obtained for you or your department, please repeat that request for the year 1958-59, if it is still necessary.
11. Teachers, please place your name on each separate sheet.
12. Art materials in the Village Elementary Schools are to be requisitioned by each teacher and summarized by Mr. Willard.
13. We are giving you three (3) copies of this form, and suggest that you keep a copy for your own reference.
13. For the Elementary Schools, the sheets marked General Office Supplies and General Teaching Supplies will not need to be used. Mr. Bastian and Mr. Willard will give instructions.

PLEASE PREPARE YOUR REQUISITION IN TRIPLICATE: 1 copy for you; 1 copy for your Supervisor, and 1 copy for the Superintendent's Office and Clerk.

WILLIAM F. JOSLYN, SUPERINTENDENT

Grade or Department

School

This should include supplies which will be used up during the course of the year in instruction. Please do not include general supplies which you would secure from the office, such as thumb tacks, manila folders, etc. Such items as expenses for Cooking Classes, Driver Education classes, etc. should be included here as a yearly total.

QUANTITY	DESCRIPTION OF ITEM	SUPPLY HOUSE	COST

[illegible]

Teacher's Name

Grade or Department

SchoolEXPENSES TO APPROVED CONFERENCES

If you have attended a professional conference in the past, or would like to in the future, at the Board of Education expense, please list the information here, and estimate the expense involved. (All attendance at such conferences must be approved by your Principal, and a request made by him to the Board of Education at its regular monthly meeting in advance of the conference)

Teacher's Name

Grade or Department

School

TRANSPORTATION EXPENSES

Include here requests for field trips and use of teacher-owned cars.

9-124-G

School

On this sheet, please include items of apparatus used in instruction which needs repair or replacement, such as: typewriters, laboratory equipment, and miscellaneous items. Please do not include here items which are to be purchased for the first time.

Quantity	Item	Supply House	Cost

Quantity	Item	Supply House	Cost

Cost

Teacher's NameGrade or DepartmentSchool

NEW BUILDING EQUIPMENT

Include on this sheet items which will not be replacements, but will be brand new items, purchased for the first time. Such items as Clocks might be included here.

Quantity	Item	Supply House	Cost
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15

124-

Teacher's Name _____

Grade or Department

School

LIBRARY BOOKS

These lists will be given to the Librarians. They will make out their own book orders and requisitions to the publishers.

Title	Author	Publisher	Cost

PAGE
125-A

PENN YAN CENTRAL SCHOOLS
Penn Yan, New York
SECONDARY DIVISION
TEACHER REQUISITION FORMS

INSTRUCTIONS FOR USE OF THESE FORMS

1. This requisition should be for the entire school year 1958-59.
2. Please request only those items which will be absolutely necessary to operate a satisfactory instructional program. Discuss questionable items with your Supervisor.
3. The requisition should be discussed with and handed to your Supervisor by March 28, 1958.
4. On your check list for general supplies, it will not be necessary to indicate where the material is to be obtained, or what it will cost.
5. On all other items, please indicate clearly where the material may be purchased and what it will cost. Requisitions which are incomplete will be returned to the teacher.
6. Please put everything you will need on this requisition. Do not take it for granted that we will remember to include items for you.
7. If a standard textbook is to be changed, it will be necessary for the teacher to secure approval for this change from the Principal or Supervisor.
8. Special requests should be discussed with Principals who will, in turn, discuss them with the Superintendent, if necessary.
9. Catalogues will be available in Principals' Offices and Main Office.
10. If certain items were requisitioned last year and have not, as yet, been ordered or obtained for you or your department, please repeat that request for the year 1958-59, if it is still necessary.
11. Teachers, please place your name on each separate sheet!
12. Art materials in the Village Elementary Schools are to be requisitioned by each teacher and summarized by Mr. Willard.
13. We are giving you three (3) copies of this form, and suggest that you keep a copy for your own reference.
13. For the Elementary Schools, the sheets marked General Office Supplies and General Teaching Supplies will not need to be used. Mr. Bastian and Mr. Willard will give instructions.

PLEASE PREPARE YOUR REQUISITION IN TRIPLICATE: 1 copy for you; 1 copy for your Supervisor, and 1 copy for the Superintendent's Office and Clerk.

WILLIAM F. JOSLYN, SUPERINTENDENT

Teacher's Name:

GENERAL OFFICE SUPPLIES

These supplies will be ordered only by the offices, unless a teacher finds an item here which cannot be indicated elsewhere on the requisition. Individual teachers do not need to order Ditto or Mimeograph paper. These items will be ordered in quantities large enough for the entire district.

	<u>Quantity</u>
Ditto paper, 8½ x 11	_____
Mimeograph paper, 8½ x 11	_____
Folded examination paper	_____
Comprehensive Examination paper	_____
Comprehensive Science Examination paper	_____
Ditto Master Paper	_____
Ditto Carbon Paper	_____
Carbon paper	_____
Onion skin	_____
Stationery - half and whole sheets	_____
Typewriter second sheets	_____
Envelopes - business and legal	_____
Large mailing envelopes, 8½ x 11	_____
Ditto eraser stick	_____
Mimeograph ink	_____
Duplicator fluid	_____
Shorthand notebooks	_____
Typewriter Ribbons	_____
Adding machine tapes	_____
Desk blotters	_____
BlotTERS	_____
Stamp pads	_____
Old Town cream soap	_____
Key Tags (oblong)	_____
Census cards	_____
Transfer cards	_____
Calendars (desk fillers)	_____
Bookkeeping sheets	_____
Deposit books	_____
Pay order books	_____
Small notebooks for teacher bank accounts	_____
Checks (Internal, School Activities, Board, Payroll)	_____
Tax sheets	_____
Pupils privilege pass	_____
Absentee Report form	_____
Irregular Absence report	_____
Attendance cards	_____
Homeroom attendance charts	_____
Preliminary Regents Registration cards	_____
Secondary Regents Registration cards	_____
Permit to leave school forms	_____
Pupil Program cards	_____
Yellow Temporary Re-admittance slips	_____

Teacher's Name _____

GENERAL TEACHING SUPPLIES

These supplies are for the use of teachers in the classrooms. They will be ordered in one large order, and will be kept in a storeroom. Please indicate quantity carefully, such as 1 dozen, 100 sheets, and the like.

Quantity

Newsprint, 6 x 9
 Composition Paper, $8\frac{1}{2}$ x $10\frac{1}{2}$
 Practice paper $8\frac{1}{2}$ x 7, $\frac{1}{2}$ lines, long way, primary
 Manila folders, $1\frac{1}{3}$ cut
 Pencils #2 - Regular
 Pencils #2 - Red
 Elementary Pencils - Primary
 Colored Checking pencil -- Red
 Ditto Pencils - Purple
 Green
 Blue
 Red
 Typewriter erasers
 Gum rubber erasers
 Blackboard erasers - Hygeia
 Ink remover
 Ink - blue and red
 Palmer Method pens
 Palmer Method pen points
 Thumb tacks
 Scotch tape
 Transparent mending tape
 Paper clips 1"
 Composition Paper $\frac{1}{2}$ " ruled, long way 8 x $10\frac{1}{2}$ primary
 Paper fasteners 2"
 Chalk - yellow
 Chalk - white
 Stapler - Bostitch
 Tot
 Bostitch and Tot
 Paste
 Rubber bands
 Pencil sharpeners
 Wastebaskets
 Pointers
 Straight edge ruler 36"
 Dorothy Seat Plan
 Babo
 Plain cards 3 x 5
 Plain cards $8\frac{1}{2}$ x 5
 Lined cards 3 x 5
 Lined cards $8\frac{1}{2}$ x 5
 Box files
 Teacher Plan Books
 Modern Class Register

QUANTITY	DESCRIPTION OF ITEM	SUPPLY HOUSE	COST

125-E

Grade or Dept.

School

TEXTBOOKS

TEXTBOOKS TO BE PURCHASED BY THE SCHOOL

Please be sure that you indicate the Grade level and edition, if that is necessary. This will help to prevent the wrong books being shipped, which will require additional expense of returning and loss of time.

Quantity	Title	Publisher	Cost
75	A. J. A. J.		

Teacher's Name

Grade or Department

SchoolEXPENSES TO APPROVED CONFERENCES

If you have attended a professional conference in the past, or would like to in the future, at the Board of Education expense, please list the information here, and estimate the expense involved. (All attendance at such conferences must be approved by your Principal, and a request made by him to the Board of Education at its regular monthly meeting in advance of the conference)

Teacher's Name

Grade or Department

School

TRANSPORTATION EXPENSES

Include here requests for field trips and use of teacher-owned cars.

Quantity	Item	Supply House	Cost

125-К

Grade or Department

GENERAL REPAIRS TO BUILDING

Please list below items of repair which will need special attention by Janitors during the summer months. (Such things as broken seats, leaky faucets, bad plumbing, etc. should be included here)

Room, Building	Teacher	Explanation of Items	Estimated Cost

125-M

School

Please include on this sheet items of new equipment for labs, shops, etc. These are to be brand new items, not replacements. Film Strips listed separately at bottom.

Quantity	Item	Supply House	Cost

Quantity	Item	Supply House	Cost

125-0

School

These lists will be given to the Librarians. They will make out their own book orders and requisitions to the publishers.

Title	Author	Publisher	Cost

SPELLING - Word Mastery Speller

Grade 6

Teacher

No of
usable copies

Mrs. BECKHORN	27
Mrs. CLIFFORD	25
Mrs. KENNEDY	28
Mr. PAUL	26
Miss UNDERWOOD	19 0
Miss WAYAND	28
Inventory-storeroom	10
TOTAL	19 144

CHAS. E. MERRILL BOOKS
Educational Center
Columbus 16, Ohio

Price \$1.65

Total needed	No. to be ordered
168	24

CITIZENSHIP (Social Studies)

Grade 6 "Exploring the Old World"

Teacher

No of
usable copies

Mrs. BECKHORN	27
Mrs. KENNEDY	25
Mr. PAUL	26
Miss UNDERWOOD	19
Miss WAYAND	28
Inventory-storeroom	
TOTAL	

FOLLETT PUBLISHING CO.
1010 W. Washington St.,
Chicago 7, Ill.

Price \$2.31

Total needed	No to be ordered

ART REQUISITION

PAGE

127

ORDERING

Lawrence Paul

GRADE

6

DATE

4-1-58

ITEM	UNIT COST	TOTAL COST
PRAYRITE CRAYONS-Wax Small Round Standard 3 5/8" x 5/16"		
Boxes #8024 24 Colors in box	.25	
LARGE SIZE TRU-TONE NO ROLL DESIGN 4" x 1/2" Semi-pressed		
Boxes #9157 Senior No-roll 8 colors in box	.29	
Boxes #9196 Senior No-roll 16 colors in box	.59	
PAINT EASEL POWDERED VIVI-TONE # 839		
Tints Red	.96	
" Orange	.96	
" Yellow	.96	
" Green	.96	
" Blue	.96	
" Violet	.96	
" Brown	.96	
" Black	.96	
" White	.96	
" Extending White	.96	
" Gold	.96	
" Silver	.96	
PAINT, TEMPERA LIQUID MILTON BRADLEY		
Boxes #831 2 oz.	.30	
#832 (8) oz.	.90	
#833 pts.	1.50	
Boxes Red (circle size desired)	.90	1.80
" Orange	.90	—
" Yellow	.90	1.80
" Green	.90	1.80
" Blue	.90	.90
" Violet	.90	.90
" Brown	.90	1.80
" Black	.90	.90
" White	.90	1.80

ART REQUISITION

AMOUNT NEEDED	ITEM	UNIT COST	TOTAL COST
	PAINT, FINGER MILTON BRADLEY #9353 OR MAGI PAINT #840-4 oz. (circle item desired)		
	Pints Red	1.05	
	" Yellow	1.05	
	" Green	1.05	
	" Blue	1.05	
	" Brown	1.05	
	" Black	1.05	
	Finger Paint Paper #750 15½" x 20½" (100 sheets to pkg.)	2.63	
	<u>CLAYRITE MODELING CLAY</u>		
	Pounds #865-D Bronze-Green	.35	
	" #865-F Gray-Green	.35	
	" #865-G Blue	.35	
	" #865-K Dark Brown	.35	
#	" #865-L Terra Cotta	.35	
30	" #865-M Gray or Clay Color	.35	10.50
	" #865-N Cream or Natural	.35	
	" #865-X Asstd. Four ¼ lb. Blocks in box	.35	
	" PERMA-KRAFT #824 NON-FIRING CLAY POWDER	.35	
	<u>ART SUPPLIES - BRUSHES & MISC. ITEMS</u>		
	Each Brush Easel Flat A280 5/8" width	.67	
	Dozen Brush Water Color A120 Senior #10	5.89	
½	Dozen Paste Brush Black wood handle ½" white nylon bristles	1.00	.50
	Dozen Scissors #245 4½"	3.30	
	Dozen Scissors #250 5"	3.60	

ART REQUISITION

AMOUNT NEEDED	ITEM	UNIT COST	TOTAL COST
	<u>EMBECCO CONSTRUCTION PAPER-50 SHEETS IN PKG. 9 x 12</u> Standard 80 # Weight		
Pkg.	19-X Red	.48	.48
"	15-X Orange	.44	
"	13-X Yellow	.40	
"	30-X Emerald Green	.40	.40
"	25-X Blue	.40	
"	6-X Violet	.40	
"	17-X Brown	.40	
"	4-X Black	.46	.46
"	27-X White	.40	
"	5-X Gray	.40	
"	Assorted	.44	1.32
	<u>EMBECCO CONSTRUCTION PAPER-50 SHEETS IN PKG. 12 x 18</u>		
Pkg.	Assorted	.56	1.98
"	Red	.56	.66
"	Black	.56	
"	Others	.62	
		.62	
		.62	
		.62	
		.62	
		.62	
	<u>TONAL POSTER PAPER-100 SHEETS IN PKG. 9 x 12</u>		
Pkg.	19-P Red	.35	
"	15-P Orange	.35	
"	13-P Yellow	.35	.35
"	30-P Emerald Green	.35	

ART REQUISITION

AMOUNT NEEDED	ITEM	UNIT COST	TOTAL COST
	<u>TONAL POSTER PAPER-100 SHEETS IN PKG. 9 x 12 (continued)</u>		
	Pkg. 25-P Blue	.35	
	" 6-P Violet	.35	
	" 36-P Brown	.35	
1	" 4-P Black	.35	.35
	Reams White Drawing 60# 9 x 12 #304	1.75	
/	Reams White Drawing 60# 12 x 18 #304	3.50	3.50
/	Reams White Drawing 60# 18 x 24 #304	7.00	7.00
	Manila Drawing 56# 9 x 12 # 305	1.10	
	Manila Drawing 56# 12 x 18 # 305	2.10	
	Bogus Paper 9 x 12 250 sheets per pkg.	.72	
/	Bogus Paper 12 x 18 250 sheets per pkg.	1.40	1.40
/	Easeltex Drawing Paper 18 x 24 Ream	3.20	3.20

	supp. used in instr.	texts	work- books	song reference	app. rep & replac.	furn. rep. & repla.	new furnit.	new appra.	new bldg. eq.	library	field trips	repair to bldg.
Cassetta, Mary	600.00	58.18		3-				300.00			2 Buses To Rich.	
Giles, Warren	378.41	29.90		2 conf.	61.28	482.80		395.00			550.00	
Harper, John	802.50	7.50		1 conf.	630.00	91.90	184.00	230.00	600.00		6 Trips @ 1 Bus 1 Trip @	
Harris, Ralph	80.00	124.00					27.50					
Hornick, S.	160.32	45.00		1 conf.	250.00					12.00	8-10 100.00	
Hyland, Jo	503.58			1 conf.	37.73	25.00		53.20				
Johnson, Jo				1 conf.				1/2 Ted Henry 45.00				
Bones, Walter	688.70	45.00		2 conf.			14.80	27.45			109.60	
Kenyon, Ruth	50.00				80.00		30.00	50.00	15.00			
Kent, Lynn		6.95										
Killian, Roger	2280.00	2500.00		200.00	50.00	1569.00 418.00	131.50	1318.10 58.10	53.35			3360.00 2500.00
Loch, Jo	464.35			1 conf.	584.70			42.75		10.00	1 local	
McCallion, Margaret	51.84									1000.00		
Marks, Charles		132.00									2 Buses 1 Trip 50.00	
Marshall, Jack	25.00			35.00	25.00		40.00					
	6087.70	2913.53			1719.71	717.70 2167.70	427.80	721.50 2461.50	668.35	1022.00	809.60	2000.00 3300.00

MILEAGE REPORT - CENTRAL SCHOOL DISTRICT NO. 1

[illegible][illegible]

PROPOSED PHYSICAL EDUCATION BUDGET
1957 - 1958

PAGE
131-A

ESTIMATED RECEIPTS

	ELEM.	BOYS 7 - 12	GIRLS 7 - 12	INTER- SCHOLASTICS	TOTAL
BOARD OF EDUCATION	\$981.50	\$267.00	\$703.47	\$1781.70	\$3733.67
STUDENT ASSOCIATION				\$300.00	1200.00
FOOTBALL 4 @ 140 (games)				\$560.00	560.00
BASKETBALL 9 @ 110 (games)				\$990.00	990.00
MISC...SOCKS, SUPPORTERS, etc.				\$100.00	100.00
TOTAL	\$981.50	\$267.00	\$1003.47	\$4331.70	\$6583.67

DAVID J. GARVEY
Director of Physical Education

ESTIMATED EXPENDITURES

General:

Athletic Protection Plan for all squads

65 - Class A @ \$6 = \$390

30 - Class B @ \$3 = 90

30 - Single Sport @ \$1 = \$30

\$510.00

Basketball Gate Men

2 @ \$3 for 9 games

54.00

Dues

State \$30

Basketball League \$25

Football League \$5

60.00

Officials

Baseball Varsity 9 @ 15 = \$135

J. V. " 9 @ 10 = 90

Basketball Varsity 9 @ 30 = 270

J. V. " 9 @ 10 = 90

Jr. Hi. " 8 @ 5 = 40

Football Varsity 4 @ 50 = 200

J. V. " 4 @ 15 = 60

Wrestling 6 @ 15 = 90

975.00

Varsity and Intramural Awards

150.00

\$1749.00

Equipment:

Football

3 dz. practice jerseys @ \$27 = \$81

1 dz. Helmet face guards @ \$5 = \$60

10 pr. girdle hip pads @ \$11 = \$110

12 pr. low cut shoes @ \$13 = \$156

3 dz. practice pants @ \$50 = \$180

3 pr. shoulder pads @ \$21 = \$63

6 pr. thigh guards @ \$4.50 = \$27

1 dz. game shirts @ \$60 = \$60

8 - 612 helmets @ \$21 = \$168

Misc. laces, straps, cleats, shoe
dressing, oranges, etc. \$50

\$ 973.00

Cross Country 5 pr. shoes @ \$6

30.00

Bowling

Alley Tees \$75

1 dz. bowling shirts \$42

117.00

Wrestling

1 dz. tights @ \$3 = \$18

1 dz. trunks @ \$1.25 = \$7.50

6 pr. knee pads @ \$2 = \$12

Misc. - oranges, honey, etc. \$10

47.50

Basketball	Varsity 12 away shirts and pants @ \$14	\$166.00	
	J. V. 2 dz. Reversibles @ \$12	24.00	
	J. V. 12 away shirts and pants @ \$10	120.00	
	2 dz. target sox	48.00	
	Misc. laces, oranges, etc.	<u>10.00</u>	\$368.00
Tennis	8 dz. balls @ \$6		\$ 48.00
Baseball	3 dz. game balls @ \$24	\$72.00	
	4 dz. practice balls @18	72.00	
	2 dz. bats @ \$40	80.00	
	18 caps @ \$2	36.00	
	5 head protectors @ \$6	30.00	
	4 varsity suits @ \$15	60.00	
	Misc. rosin, toeplates, etc.	<u>10.00</u>	\$360.00
Golf	3 dz. balls @ \$10		\$ 30.00
Track	6 warmup shirts @ \$5	\$30	
	6 warmup pants @ \$5	30	
	Arnett starting block	30	
	7 pr. shoes @ \$10	60	
	Misc.	<u>10</u>	\$ 160.00
<u>All activities:</u>			
	48 tubes adhesive @ \$3.10	\$146.40	
	20 dz. gray sox @ \$4.15	83.00	
	8 dz. grey shirts @ \$9.60	76.80	
	12 dz. white sox @ \$5.25	63.00	
	First aid supplies	60.00	
	Rule books, guides & scorebooks	<u>20.00</u>	\$ 449.20

Summary

General	\$1749.00
Football	973.00
Cross Country	30.00
Bowling	117.00
Wrestling	47.50
Basketball	368.00
Tennis	48.00
Baseball	360.00
Golf	30.00
Track	160.00
All Activities	<u>449.20</u>
TOTAL	<u>4331.70</u>

Elementary
P.Y.

131-D

2 climbing ropes 1½ dia. 21 ft. @ \$30	\$60.00
Hardware for same	15.00
15 Skipping ropes @ \$1.50	22.50
1½ orange pinnes @ 12	18.00
10 softball bases @ \$2	20.00
2 home plates @ \$15	30.00
2 pitchers rubbers @ \$10	20.00
1 doz. softballs @ \$30	30.00
Mats - 2 2" x 5' x 20' @ \$160	320.00
	<u>\$535.50</u>

Dresden

2 climbing ropes 18' @ \$25	\$50.00
Hardware for same	15.00
1 duffle bag @ \$3	3.00
1 Home plate @ \$15	15.00
1 Pitchers rubber @ \$10	10.00
6 single 2 double skipropes	13.00
2 16" utility balls	10.00
2 12" utility balls	10.00
2 reg. footballs	25.00
1 doz. bean bags	6.00
2 doz. pinnes 1 doz. blue 1 doz. orange	24.00
½ doz. softballs	15.00
1 club inflater @ \$15	15.00
4 E 1580 Scotch	12.00
Plastic taps @ \$3	
	<u>223.00</u>

Voit
C-812

Branchport

same as Dresden	Total	223.00
		981.50

Boys Physical Education -- Many pieces of interscholastic equipment
7-12 are put to use here.
(4 @ \$2) (1 @ \$2)

Table tennis paddles, nets	\$10
Badminton - 2 dz. birds @ \$4	8
Volleyball - 2 balls @ \$12	
2 nets @ \$12.50	49
Basketballs - 8 @ \$19	152
Tennis - 3 racquets @ \$11	33
Eraso products - boards pencils, etc.	<u>15</u>
	\$267.00

Girls Physical Education --
7-12

Archery	\$164.25	Table Tennis	\$ 15.30
Awards	125.00	Tennis	58.50
Badminton	29.80	Vollyball	63.85
Basketball	28.00		<u>\$ 1003.47</u>
Cheerleading	320.00		
Playdays	75.00		
Rhythms	125.00		
Rulebooks	10.00		
Soccer	24.00		
Supplies	64.77		

PENN YAN CENTRAL SCHOOLS
Office of Superintendent

March 28, 1958

INSTRUCTIONS FOR PREPARING SUMMARY

1. One summary sheet should come to Mr. Joslyn from Mr. Willard and Mr. Bastian, and one from Mr. Killian.
2. Office supplies should include all paper, such as mimeo, ditto, carbon, etc.
3. General teaching supplies should include supplies placed in storeroom and issued to teachers for classroom use.
4. Instructional supplies should include items used up during the year in classroom work. Art supplies should be included here.
5. For each item where a total is supplied on the summary sheet there should be a supporting breakdown listing by teachers for the Superintendent. (In some cases, the breakdown would be by Departments.)
6. Mr. Garvey will prepare his own Budget proposals and summary.
7. Mr. Henry will prepare the total Audio-Visual Budget. (If film strips or other items are to be purchased for Audio-Visual use they are to be on his budget and not individual teacher's.)
8. Medical supplies, etc. for use in the Nurses' Offices and Dental Health Offices are to be listed separately on the summary.

PENN YAN CENTRAL SCHOOLS
Penn Yan, New York
Office of Superintendent

Requisition Summary Forms
(for use in preparation of 1958-59 budget)

	K-6	7-12	Total
Office Supplies			
General Teaching Supplies			
Instructional Supplies (include art supplies)			
<u>Instructional Expenses</u>			
<u>Assembly Programs</u>			
<u>In-Service Education</u>			
<u>Professional Library</u>			
Conferences (a) Administrators			
(b) Teachers			
Textbooks			
Workbooks (purchased by school)			
Apparatus Repair and Rep.			
Furniture Repair and Rep.			
Building Repair and Rep.			
New Furniture			
New Apparatus			
New Building Equipment and Remodeling			
<u>Library</u>			
<u>New Books & Magazine Sub.</u>			
<u>Supplies</u>			
<u>Repairs and Rebinding of Lib. Books</u>			
<u>Health Services</u> <u>Nurse Supplies</u>			
Dental Health			

CENTRAL SCHOOL DISTRICT NO. 1
Penn Yan, New York

1957-58 BUDGET-FINANCIAL REPORT-1958-59 PROPOSED BUDGET
July 1, 1958

EXPENDITURES

	Budget 1957-58	Expenditures 1957-58	Proposed 1958-59
General Control	28,500	27,338.20	29,450
Instructional Services	715,663	706,695.14	752,709
Operation of Plant	107,978	108,208.23	108,108
Maintenance of Plant	22,366	24,991.50	25,991
Auxiliary Agencies	176,709	172,287.15	184,648
Fixed Charges	<u>112,400</u>	<u>108,173.64</u>	<u>130,875</u>
Total Current Expenditures	\$1,163,616	\$1,147,693.86	\$1,231,781
Debt Service	158,119	157,634.76	173,022
Capital Outlay	<u>50,466</u>	<u>45,221.64</u>	<u>53,476</u>
Total Expenditures	\$1,372,201	\$1,350,550.26	\$1,458,279
Balance at Close of Year	<u>20,000</u>	<u>20,052.54</u>	<u>20,000</u>
Total Proposed Budget	\$1,392,201	\$1,370,602.80	\$1,478,279
Yates County Co-op Board	<u>15,000</u>	<u>15,067.01</u>	
GRAND TOTAL	\$1,407,201	\$1,385,669.81	\$1,478,279
New Building Construction			<u>100,000</u> \$1,578,279

RECEIPTS

Balance on Hand July 1	32,000	33,657.52	20,000
State Aid	675,000	618,393.28	702,000
Tax on Former Debt	27,750	27,750.00	26,125
Rental Fees	1,800	1,341.00	2,400
Miscellaneous Income	7,800	17,633.76	14,000
Interest on Investments		4,031.60	4,000
Sale of Station Wagon			1,600
Short Term Loan		18,500.00	
Tax on Property	<u>662,851</u>	<u>664,362.65</u>	<u>708,154</u>
	\$1,407,201	\$1,385,669.81	\$1,478,279
New Building Construction Fund			<u>100,000</u> \$1,578,279

JULY 1, 1958

	Budget <u>1957-58</u>	Expenditures <u>1957-58</u>	Proposed <u>1958-59</u>
<u>General Control</u>			
School Elections	500	207.42	500
Board of Education:			
Clerk's Salary	5,500	5,500.00	5,700
Treasurer's Salary	500	500.00	2,500
Collector's Salary	1,600	1,600.00	
Attorney and Auditing	2,300	2,050.00	2,300
Other Expenses (travel, etc)	3,000	2,380.78	2,500
Other Expenses (census)	400	400.00	400
Village Superintendency:			
Superintendent's Salary	9,500	9,500.00	9,800
Office Assistants' Salaries (2)	5,200	5,200.00	5,600
Substitutes' Pay			150
	<u>28,500</u>	<u>27,338.20</u>	<u>29,450</u>
TOTAL GENERAL CONTROL	\$28,500	\$27,338.20	\$29,450
<u>Instructional Service</u>			
Supervision and Administration			
Salaries of Administrators (6)	39,600	39,600.00	41,100
Clerical and other help	15,448	15,545.79	17,168
Expenses of Principals' Offices	2,840	3,555.71	2,916
Salaries of Teachers K-12	594,875	581,600.50	626,465
Substitutes	12,000	11,606.00	11,000
Textbooks	16,000	14,107.08	10,000
Supplies used in Instruction	23,400	26,869.82	25,000
Salaries of Adult Education	6,000	5,727.00	5,000
Other Expense of Instruction	4,000	1,568.03	3,500
Travel	1,500	2,051.59	2,000
Internal Account Purchases		4,463.62	
Co-op Board			8,560
	<u>715,663</u>	<u>706,695.14</u>	<u>752,709</u>
TOTAL INSTRUCTIONAL SERVICE	\$715,663	\$706,695.14	\$752,709
<u>Operation of Plant</u>			
Wages of Custodians and Maintenance Staff	59,978	60,588.86	60,608
Fuel	17,000	18,989.56	19,000
Water	4,000	3,859.21	4,000
Light and Power	11,000	11,738.16	12,000
Custodians' Supplies	10,000	7,193.98	7,000
Services other than personal	6,000	5,838.46	5,500
	<u>107,978</u>	<u>108,208.23</u>	<u>108,108</u>
TOTAL OPERATION OF PLANT	\$107,978	\$108,208.23	\$108,108

JULY, 1958

	<u>Budget</u>	<u>Expenditures</u>	<u>Proposed</u>
	<u>1957-58</u>	<u>1957-58</u>	<u>1958-59</u>
<u>Maintenance of Plant</u>			
Upkeep of Grounds	2,600	4,251.30	2,800
Repairs of Buildings	3,000	3,856.33	3,450
Repairs and Replacement of:			
Heating, Lighting & Plumbing	4,000	4,576.79	4,735
Apparatus used in Instruction	6,145	6,393.44	7,076
Furniture	4,521	4,483.94	6,377
Other Equipment	2,100	1,429.70	1,553
TOTAL MAINTENANCE OF PLANT	\$22,366	\$24,991.50	\$25,991
<u>Auxiliary Agencies</u>			
<u>Library Service:</u>			
Salaries	19,500	19,490.50	20,200
Repair and Replacement Books	600	507.18	600
Library Supplies	350	355.14	250
<u>Health Service:</u>			
Medical Inspection	3,200	3,000.00	3,200
Nurse Service (3)	13,100	12,976.50	13,750
Dental Hygiene Service	14,600	14,448.00	15,225
Other Expenses	1,100	1,389.66	788
Transportation of Pupils	94,100	90,339.73	99,850
Physical Education & Health Equip.	3,734	3,795.19	3,535
Cafeteria	26,425	25,985.25	27,250
TOTAL AUXILIARY AGENCIES	\$176,709	\$172,287.15	\$184,648
<u>Fixed Charges</u>			
<u>Pensions:</u>			
State Teachers Retirement	67,000	71,127.25	81,550
State Retirement System	8,800	9,631.70	10,000
Social Security	12,000	5,848.02	15,000
Insurance	18,625	16,229.07	18,125
State School Boards Association	500	678.25	500
Contribution, Public Libraries	4,200	4,200.00	4,200
Central School Study & Genesee			
Valley School Study	275	225.00	500
Funds for 7-12 Planning Group	1,000	234.35	1,000
TOTAL FIXED CHARGES	\$112,400	\$108,173.64	\$130,875
TOTAL CURRENT EXPENSE	\$1,163,616	\$1,147,693.86	\$1,231,781

JULY, 1958

	<u>Budget</u> <u>1957-58</u>	<u>Expenditures</u> <u>1957-58</u>	<u>Proposed</u> <u>1958-59</u>
<u>Debt Service</u>			
Redemption of Bonds			
New Building Bonds	70,000	70,000.00	70,000
Bus Garage Bonds	7,000	7,000.00	7,000
Junior High Bonds	25,000	25,000.00	25,000
Bonds for Buses	4,000	4,000.00	4,000
Short Term Loans			18,500
Interest on:			
Bonds (new buildings)	47,750	47,750.00	46,000
Junior High Bonds	2,750	2,375.00	1,125
Bus Bonds	250	250.00	150
Bus Garage Bonds	919	918.75	797
Short Term Loans and Expenses	<u>450</u>	<u>341.01</u>	<u>450</u>
TOTAL DEBT SERVICE	\$158,119	\$157,634.76	\$173,022
<u>Capital Outlay</u>			
Alteration of Buildings	---	---	2,050
Heating, Plumbing, Lighting, Elec.	500	848.29	500
Furniture and Equipment	27,606	22,719.39	15,063
New Lumber	2,000	1,560.65	2,000
New Library Books	5,360	5,093.31	5,370
New Buses	---	----	28,493
Land Sites or Architects Fees	<u>15,000</u>	<u>15,000.00</u>	<u>---</u>
TOTAL CAPITAL OUTLAY	\$50,466	\$45,221.64	\$53,476
TOTAL EXPENDITURES	\$1,372.201	\$1,350,550.26	\$1,458,279
Yates County Co-Op Board Services	15,000	15,067.01	
Balance at Close of Year	<u>20,000</u>	<u>20,052.54</u>	<u>20,000</u>
EXPENDITURES AND BALANCE.	\$1,407,201	\$1,385,669.81	\$1,478,279
New Building Construction Fund			<u>100,000</u>
			\$1,578,279

BUDGET INFORMATION
1958-59

TAX RATE DATA

<u>Town</u>	<u>Eq.</u> <u>Rate</u>	<u>1957-58</u> <u>Rate on</u> <u>Assessed</u>	<u>1958-59</u> <u>Rate on</u> <u>Assessed</u>	<u>1958-59</u> <u>Rate with</u> <u>\$100,000</u> <u>Cap. Res. Fund</u>
Milo (Union Free)	.39	\$30.90	\$32.56	\$36.69
Milo (Rural)	.39	27.35	29.23	33.35
Jerusalem (Union Free)	.46	26.20	27.61	31.10
Jerusalem (Rural)	.46	23.19	24.78	28.28
Benton (Union Free)	.48	25.11	26.45	29.81
Benton (Rural)	.48	22.22	23.75	27.10
Barrington	.51	20.92	22.35	25.50
Torrey	.41	26.02	27.80	31.73
Potter	.50	21.33	22.80	26.02
Geneva	.52	20.51	21.92	25.02
Seneca	.55	19.39	20.72	23.65
Italy	.81	13.17	14.07	16.06
Pulteney	.36	29.63	31.66	36.13

Rates for 1958-59 are estimated.

Any increase in valuation in the District will be reflected in a lower tax rate.

RESEARCH 700 PROJECT

QUESTIONNAIRE

" The Development, Analysis and Appraisal of Procedures
Employed at the Various Stages of Budget Formation in
the Area of Instructional Materials in the Penn Yan
Central School System "

Lawrence D. Paul
State University of New York
Teachers College at Brockport
Mr. Herman Lybarger, Faculty
Advisor

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RESEARCH 700 PROJECTQuestionnaire(School System)(Superintendent)

The following questionnaire has been devised for the purpose of acquainting this author with the procedures your administrative personnel employ in developing those phases of the budget directly related to instructional materials used in regular day classroom teaching. The information obtained will be used, primarily, in making a comparative analysis of the corresponding methods utilized in your system and those of the Penn Yan School System in the evolvment of each phase, again, as it relates to the aforementioned instructional materials. The final goal of such a venture will be the possible improvement of procedures carried out in the Penn Yan School System, if such improvement seems warranted and is advisable.

That phase of the budget characterized as "Instructional Materials" will be divided into its component parts as they appear on the official New York State Education Department budget report form. This study will encompass the following codified sections of that budget document: 3:10, 3:11, 3:14 and 9:12. Inasmuch as the whole school organization is considered in this project, each of the preceding codified sections will be covered, first, from the aspect of the Elementary division followed by the consideration of the Secondary division. The questionnaire will conclude with a section covering the functions of the Superintendent or Chief-Administrator relative to the topic of this research project.

* * * * *

ELEMENTARY DIVISION

(Grades K-6)

PART I. Codification 3:10 - TEXTBOOKS

A. What is your procedure in determining textbook inventory? (Please check the appropriate blank)

- * 7 ||||| Individual teacher inventory form filled out by each classroom teacher and submitted to administrator.
- 1 Inventory survey conducted by administrator of all classrooms and supply room.
- 0 Inventory conducted by administrator at the close of the school year in the storeroom for textbooks.
- 0 Other. (Please explain) _____

B. What procedure do you follow in determining textbook needs of each teacher?

- * 5 |||| Requisition form completed and filed by each faculty member.
- 1 1 Textbook needs determined solely by the administrator, based on inventory information and estimated enrollment for the following school year.
- 2 11 Individual administrator-teacher conference.
- 3 111 Group conference of grade level teachers and administrator.
- 0 Other. (Please explain) _____
- _____
- _____

C. What procedures do you follow in determining the necessity of textbook series revisions and implementing such changes?

- 0 Determination and implementation carried on solely by the administrator.
- 3 111 Indication of a need for revision comes from the faculty and is carried out to fruition by the administrator.
- 5 |||| Needs expressed by the faculty and implemented by a faculty committee studying possible revisions.
- 2 11 Need determined by administrator and implemented by a selected faculty committee.
- 1 1 Other. (Please explain) GENEVA
- _____
- _____

D. Do you utilize any of the following forms in eventually arriving at a final budget figure for your textbook needs?

- * 5 |||| Requisition form/s on which each teacher records her book inventory and/or textbook needs for the following school year. (If both, strike out "or"- If only one item is recorded then strike out the other.)
- * 1 1 Administrator's textbook recording form/s or worksheets on which is listed all pertinent information required in arriving at a final textbook budgetary figure.
- 2 11 No regular form/s utilized in this area.

1 1 Other/s. (Please explain) WATERLOO, HUDSON FALLS

* Please include, when returning this questionnaire, a sample copy of the form/s you use in implementing this phase. Please label each. Thank you.

E. Please indicate below any comments regarding your procedures you use in carrying out this phase of the budget which you feel would help to clarify your methods.

COMMENTS:

SUFFERN

PART II. Codification 3:11 - SUPPLIES USED IN INSTRUCTION

A. Are workbooks which are used in the course of instruction a budgetary item in your system?

* 7 ||||| Yes. They are indicated on a requisition form submitted by each classroom teacher.

1 1 No. Workbooks do not come under budget categories. They come under separate financial facilities. (Please explain) _____

1 1 Other. (Please explain) GOUVENEUR, PEESKILL,
GENEVA

B. Do any form of diagnostic, aptitude, mental ability or power tests come under the budget in this section?

7 ||||| Yes. The following type/s, _____

are listed as Supplies Used in Instruction and these items are reported on a requisition form by (teachers) (administrator) (school psychologist) (other - _____). (Please encircle or fill in one).

1 1 No. Such tests are listed elsewhere in the budget.

0 1 Other. (Please explain) _____

C. Do supplementary reading materials, i.e., science booklets, graded readers, class reference materials, come under the 3:11 section of your budget?

* _____ Yes. They are indicated on a requisition form submitted by each classroom teacher.

* _____ No. They come under the category 3:10, Textbooks, and are listed on the requisition form thereof.

_____ Other. (Please explain) _____

D. Do standard purchase supplies (those items which all teachers require in carrying out their educational programs, i.e., chalk, paperclips, cement, erasers, etc.) come under the 3:11 section of your budget.

* _____ Yes. They are indicated on a requisition form submitted by each classroom teacher.

* _____ No. They are listed under a different classification. (Please explain) _____

_____ The determination of these needs is carried out solely by the administrator and the figure representing these needs is placed under category 3:11 of the budget.

_____ Other. (Please explain) _____

E. Do non-standard purchase supplies (those items of an individual nature which teachers feel will be useful in carrying out her program. These are in most cases consumable items.) come under the 3:11 section of your budget.

* _____ Yes. They are listed on a requisition form submitted by each classroom teacher.

* _____ No. They are listed under a different classification. (Please explain) _____

_____ Other. (Please explain) _____

* Please include, when returning this questionnaire, a sample copy of the form/s you use in implementing this phase. Please label each. Thank you.

- F. Please indicate below any comments regarding procedures you use in carrying out this phase of budget development which you feel would help to clarify your methods.

COMMENTS:

PART III. Codification 3:14 - OTHER EXPENSES OF INSTRUCTION

- A. Do expenses relative to assembly programs come under the section 3:14 and if so, what procedures are followed in determining the budgetary figure for this phase?

_____ Yes. Assembly programs are arranged by the administrator who determines final budget figure.

_____ No. This phase comes under another section of the budget. (Please explain) _____

_____ Other. (Please explain) _____

- B. Do you have an In-Service Training fund which comes under the designation of section 3:14 in your budget?

_____ Yes. Such a fund is determined by the administrator and the budgetary figure is arrived at solely through the efforts of the administrator.

_____ No. No such category exists in our budget.

_____ Other. (Please explain) _____

C. Do you have a professional library fund which comes under the designation of section 3:14 in your budget?

_____ Yes. Such a fund is determined solely by the administrator and the resultant figure is placed in this section of the budget.

_____ No. No such fund exists in our budget.

_____ Yes. The figure is determined through the cooperative efforts of the faculty and administrator.
(Please explain) _____

_____ Other. (Please explain) _____

D. Does a fund exist for expenses to approved educational conferences and if so, how is such a fund determined as it relates to section 3:14 of your budget?

* _____ Yes. Requests for expenses are indicated by each faculty member on a requisition form which is filed with the administrator.

_____ No. Such expenses are not listed as a budget item.

_____ No. Such expense funds are listed in a section other than that of 3:14.

_____ Yes. The administrator is the sole determiner of such a fund and the resultant figure is placed on the budget by said administrator.

_____ Other. (Please explain) _____

E. Does a fund exist which includes transportation expenses (i.e., field trips) under section 3:14 of your budget?

* _____ Yes. Such requests for transportation expenses are made in advance on a requisition form by each faculty member and submitted to the administrator.

_____ No. Such funds or requests for transportation expenses do not come under this section of the budget.
(Please explain) _____

_____ Such funds are determined solely by the administrator.

_____ Other. (Please explain) _____

F. Does a fund exist under section 3:14 which will reimburse faculty members for expenses incurred in travel connected with instruction, and if so, how is it determined?

* _____ Yes. Faculty members request an estimated amount on a requisition form which is submitted to the administrator.

_____ Yes. Such a fund is determined solely by the administrator and the figure reported by the administrator.

_____ No. Such a fund does not come under this section of the budget. (Please explain) _____

_____ Other. (Please explain) _____

G. Does a fund exist under section 3:14 which is used in connection with commencement related expenses?

_____ Yes. Such a fund is determined solely by the administrator.

_____ No. Such a fund does not come under section 3:14 of our budget.

_____ No. Such a fund is not applicable to my division.

_____ Other. (Please explain) _____

* Please include, when returning this questionnaire, a sample copy of the form/s you use in implementing this phase. Please label each. Thank you.

H. Please indicate below any comments regarding your procedures you use in carrying out this phase of budget development which you feel would help to clarify your methods.

COMMENTS:

PART IV. Codification 9:12 - PHYSICAL EDUCATION

A. What school official determines the instructional material needs and the budgetary figure representing said needs?

_____ A full time Director of Physical Education.

_____ The (Elementary _____) (Secondary _____) division administrator. (Please check the appropriate blank)

_____ A physical education teacher. (Please explain his or her capacity in your system).

_____ Other. (Please explain) _____

B. How does this official obtain the information regarding instructional supply needs of the physical education department?

* _____ Each physical education teacher submits a requisition form to the official representing the department.

_____ The responsible official obtains the information by taking a survey of existing inventory and determines future needs to arrive at a budgetary figure.

_____ Other. (Please explain) _____

C. How does this official report the needs of the physical education department in terms of supplies and representative figures to the chief administrator?

* _____ A detailed report is made which includes each item or category and costs thereof.

* _____ An official report form is completed by the responsible and this form is then forward to the chief administrator.

_____ No official report is made to the chief administrator.

_____ Other. (Please explain) _____

* Please include, when returning this questionnaire, a sample copy of the form/s you use in implementing this phase. Please label each. Thank you.

D. Please indicate below any comments regarding your procedures you use in carrying out this phase of budget development which you feel would help to clarify your methods.

COMMENTS:

RESEARCH 700 PROJECTQuestionnaire(School System)(Superintendent)

The following questionnaire has been devised for the purpose of acquainting this author with the procedures your administrative personnel employ in developing those phases of the budget directly related to instructional materials used in regular day classroom teaching. The information obtained will be used, primarily, in making a comparative analysis of the corresponding methods utilized in your system and those of the Penn Yan School System in the evolvment of each phase, again, as it relates to the aforementioned instructional materials. The final goal of such a venture will be the possible improvement of procedures carried out in the Penn Yan School System, if such improvement seems warranted and is advisable.

That phase of the budget characterized as "Instructional Materials" will be divided into its component parts as they appear on the official New York State Education Department budget report form. This study will encompass the following codified sections of that budget document: 3:10, 3:11, 3:14 and 9:12. Inasmuch as the whole school organization is considered in this project, each of the preceding codified sections will be covered, first, from the aspect of the Elementary division followed by the consideration of the Secondary division. The questionnaire will conclude with a section covering the functions of the Superintendent or Chief-Administrator relative to the topic of this research project.

* * * * *

SECONDARY DIVISION
(Grades 7-12)

PART. I. Codification 3:10 - TEXTBOOKS

A. What is your procedure in determining textbook inventory? (Please check the appropriate blank)

- * _____ Individual teacher inventory form filled out by each classroom teacher and submitted to administrator.
- _____ Inventory survey conducted by administrator of all classrooms and supply room.
- _____ Inventory conducted by administrator at the close of the school year in the storeroom for textbooks.
- _____ Other. (Please explain) _____

B. What procedure do you follow in determining textbook needs of each teacher?

- * ☐ Requisition form completed and filed by each faculty member.
- ☐ Textbook needs determined solely by the administrator, based on inventory information and estimated enrollment for the following school year.
- ☐ Individual administrator-teacher conference.
- ☐ Group conference of grade level teachers and administrator.
- ☐ Other. (Please explain) _____

C. What procedures do you follow in determining the necessity of textbook series revisions and implementing such changes?

- ☐ Determination and implementation carried on solely by the administrator.
- ☐ Indication of a need for revision comes from the faculty and is carried out to fruition by the administrator.
- ☐ Needs expressed by the faculty and implemented by a faculty committee studying possible revisions.
- ☐ Need determined by administrator and implemented by a selected faculty committee.
- ☐ Other. (Please explain) _____

D. Do you utilize any of the following forms in eventually arriving at a final budget figure for your textbook needs?

- * ☐ Requisition form/s on which each teacher records her book inventory and/or textbook needs for the following school year. (If both, strike out "or" - If only one item is recorded then strike out the other.)
- * ☐ Administrator's textbook recording form/s or worksheets on which is listed all pertinent information required in arriving at a final textbook budgetary figure.
- ☐ No regular form/s utilized in this area.

_____ Other/s. (Please explain) _____

* Please include, when returning this questionnaire, a sample copy of the form/s you use in implementing this phase. Please label each. Thank you.

E. Please indicate below any comments regarding your procedures you use in carrying out this phase of the budget which you feel would help to clarify your methods.

COMMENTS:

PART II. Codification 3:11 - SUPPLIES USED IN INSTRUCTION

A. Are workbooks which are used in the course of instruction a budgetary item in your system?

* _____ Yes. They are indicated on a requisition form submitted by each classroom teacher.

_____ No. Workbooks do not come under budget categories. They come under separate financial facilities. (Please explain) _____

_____ Other. (Please explain) _____

B. Do any form of diagnostic, aptitude, mental ability or power tests come under the budget in this section?

_____ Yes. The following type/s: _____

_____ are listed as Supplies Used in Instruction and these items are reported on a requisition form by (teachers) (administrator) (school psychologist) (other - _____). (Please encircle or fill in one).

_____ No. Such tests are listed elsewhere in the budget.

_____ Other. (Please explain) _____

C. Do supplementary reading materials, i.e., science booklets, graded readers, class reference materials, come under the 3:11 section of your budget?

* _____ Yes. They are indicated on a requisition form submitted by each classroom teacher.

* _____ No. They come under the category 3:10, Textbooks, and are listed on the requisition form thereof.

_____ Other. (Please explain) _____

D. Do standard purchase supplies (those items which all teachers require in carrying out their educational programs, i.e., chalk, paperclips, cement, erasers, etc.) come under the 3:11 section of your budget.

* _____ Yes. They are indicated on a requisition form submitted by each classroom teacher.

* _____ No. They are listed under a different classification. (Please explain) _____

_____ The determination of these needs is carried out solely by the administrator and the figure representing these needs is placed under category 3:11 of the budget.

_____ Other. (Please explain) _____

E. Do non-standard purchase supplies (those items of an individual nature which teachers feel will be useful in carrying out her program. These are in most cases consumable items.) come under the 3:11 section of your budget.

* _____ Yes. They are listed on a requisition form submitted by each classroom teacher.

* _____ No. They are listed under a different classification. (Please explain) _____

_____ Other. (Please explain) _____

* Please include, when returning this questionnaire, a sample copy of the form/s you use in implementing this phase. Please label each. Thank you.

- F. Please indicate below any comments regarding procedures you use in carrying out this phase of budget development which you feel would help to clarify your methods.

COMMENTS:

PART III. Codification 3:14 - OTHER EXPENSES OF INSTRUCTION

- A. Do expenses relative to assembly programs come under the section 3:14 and if so, what procedures are followed in determining the budgetary figure for this phase?

_____ Yes. Assembly programs are arranged by the administrator who determines final budget figure.

_____ No. This phase comes under another section of the budget. (Please explain) _____

_____ Other. (Please explain) _____

- B. Do you have an In-Service Training fund which comes under the designation of section 3:14 in your budget?

_____ Yes. Such a fund is determined by the administrator and the budgetary figure is arrived at solely through the efforts of the administrator.

_____ No. No such category exists in our budget.

_____ Other. (Please explain) _____

C. Do you have a professional library fund which comes under the designation of section 3:14 in your budget?

_____ Yes. Such a fund is determined solely by the administrator and the resultant figure is placed in this section of the budget.

_____ No. No such fund exists in our budget.

_____ Yes. The figure is determined through the cooperative efforts of the faculty and administrator.
(Please explain) _____

_____ Other. (Please explain) _____

D. Does a fund exist for expenses to approved educational conferences and if so, how is such a fund determined as it relates to section 3:14 of your budget?

* _____ Yes. Requests for expenses are indicated by each faculty member on a requisition form which is filed with the administrator.

_____ No. Such expenses are not listed as a budget item.

_____ No. Such expense funds are listed in a section other than that of 3:14.

_____ Yes. The administrator is the sole determiner of such a fund and the resultant figure is placed on the budget by said administrator.

_____ Other. (Please explain) _____

E. Does a fund exist which includes transportation expenses (i.e., field trips) under section 3:14 of your budget?

* _____ Yes. Such requests for transportation expenses are made in advance on a requisition form by each faculty member and submitted to the administrator.

_____ No. Such funds or requests for transportation expenses do not come under this section of the budget.
(Please explain) _____

_____ Such funds are determined solely by the administrator.

_____ Other. (Please explain) _____

F. Does a fund exist under section 3:14 which will reimburse faculty members for expenses incurred in travel connected with instruction, and if so, how is it determined?

* _____ Yes. Faculty members request an estimated amount on a requisition form which is submitted to the administrator.

_____ Yes. Such a fund is determined solely by the administrator and the figure reported by the administrator.

_____ No. Such a fund does not come under this section of the budget. (Please explain) _____

_____ Other. (Please explain) _____

G. Does a fund exist under section 3:14 which is used in connection with commencement related expenses?

_____ Yes. Such a fund is determined solely by the administrator.

_____ No. Such a fund does not come under section 3:14 of our budget.

_____ No. Such a fund is not applicable to my division.

_____ Other. (Please explain) _____

* Please include, when returning this questionnaire, a sample copy of the form/s you use in implementing this phase. Please label each. Thank you.

H. Please indicate below any comments regarding your procedures you use in carrying out this phase of budget development which you feel would help to clarify your methods.

COMMENTS:

PART IV. Codification 9:12 - PHYSICAL EDUCATION

A. What school official determines the instructional material needs and the budgetary figure representing said needs?

_____ A full time Director of Physical Education.

_____ The (Elementary _____) (Secondary _____) division administrator. (Please check the appropriate blank)

_____ A physical education teacher. (Please explain his or her capacity in your system).

_____ Other. (Please explain) _____

B. How does this official obtain the information regarding instructional supply needs of the physical education department?

* _____ Each physical education teacher submits a requisition form to the official representing the department.

_____ The responsible official obtains the information by taking a survey of existing inventory and determines future needs to arrive at a budgetary figure.

_____ Other. (Please explain) _____

C. How does this official report the needs of the physical education department in terms of supplies and representative figures to the chief administrator?

* _____ A detailed report is made which includes each item or category and costs thereof.

* _____ An official report form is completed by the responsible and this form is then forward to the chief administrator.

_____ No official report is made to the chief administrator.

_____ Other. (Please explain) _____

* Please include, when returning this questionnaire, a sample copy of the form/s you use in implementing this phase. Please label each. Thank you.

- D. Please indicate below any comments regarding your procedures you use in carrying out this phase of budget development which you feel would help to clarify your methods.

COMMENTS:

PART V. Procedures Employed By the Chief Administrator Relative to This Research Project.

- A. Please indicate below what you consider to be your fundamental responsibilities relative to this area of the budget.

- B. Do you utilize any specific type of report form in acquiring budgetary information from your area administrators?

* ☐ Yes. Each area administrator reports his budget information on a specially devised form suitably designed to the division reporting.

* ☐ Yes. One standard form is used by all the area administrators in making their budgetary reports.

☐ No. No special form is used by all area administrators in making their budgetary reports.

☐ Other. (Please explain)

- * Please include, when returning this questionnaire, a sample copy of the form/s you use in implementing your procedures. Please label each. Thank you.

December

Mr. Norman R. Kelley, Superintendent of Schools
Newark School System
Newark, New York

Dear Mr. Kelley:

As a part of my graduate work, the goal of which is to obtain a Masters Degree in Educational Administration at the State University Teachers College at Brockport, Brockport, New York, I am carrying out a research project in the area of school budget development. The topic I have chosen for my work in completing the research project (official course designation: Research 700 Project) is entitled: " The Development, Analysis and appraisal of Procedures Employed at the Various Stages of Budget Formation in the Area of Instructional Materials in the Penn Yan Central School System."

In carrying out this project I have been working in close Association with school officials at the Penn Yan Central School System and have their full cooperation in implementing this study. They have been very helpful during the past few months in acquainting me with the methods, techniques and procedures they follow in working out the specific area of the school budget dealing with instructional materials.

I am now at the stage of the project wherein I shift my efforts away from the Penn Yan School System to other school systems of equal size for the purpose of becoming acquainted with the procedures employed in carrying out this specific phase of the budget. By utilizing objectively comparative criteria, I can better evaluate our own system, thus fulfilling a primary goal of this thesis. From such concentrated evaluation it is my hope that I may be able to recommend possible revisions to existing procedures which may prove of value.

To gain a knowledge of the methods and procedures utilized by your school system I have decided to employ the enclosed questionnaire as the tool of research. Your cooperation and help in having this document completed will be highly appreciated. Any information received will be held in strict confidence. Please feel free to contact Mr. William F. Joslyn, Superintendent of the Penn Yan Central School System, Mr. Herman Lybarger, faculty advisor, Campus School, State University Teachers College at Brockport, or me, if you have any questions regarding any part of this communicate.

Thank you for your assistance. Please return the enclosed questionnaire as soon as convenient.

Very truly yours,
Lawrence D. Paul
Lawrence D. Paul

Nº

PENN YAN, NEW YORK

Ship .
To .
.

[illegible]

1. Original and Duplicate Invoice to be mailed to the Board of Education,
Marked Att: (Requisitioner's Name)
2. Each shipment should be covered by separate invoice.
3. **Important**—Both Invoice and Package **Must Bear This ORDER No.**
4. **Important**—All goods must be sent **PREPAID**. Goods will be returned if bills for express, freight or delivery are presented for payment when goods are delivered.
5. ~~Acceptance of this order includes acceptance of all terms, prices, delivery instructions,~~

INVENTORY

ENGLISH

ENGLISH

	NO.	TITLE OR TYPE	COMPANY	COPY RIGHT	CONDITION	DATE
Textbooks						
Workbooks (as texts)						
Workbooks (for writing)						
Poetry Books						

(continued)

Additional page for Arithmetic,
English and Reading Inventory

(PLEASE INDICATE SUBJECT , LEFT HAND CORNER)

[illegible]

SAMPLE

School _____

Teacher _____

Subject _____

Page _____

SR-2
PAGE
138

INVENTORY- REQUISITION

BUDGET REQUESTS

FORM

ENGLISH

No. On hand	No. Req.	Author	Title	Publisher	Edition	Unit Price	Total Price
		Potell, Lour- ien, et al	Adventures In Living	Harcourt, Brace	1955		
		Tressler, Christ	English In Action, Course 2	Heath	1955 6th		
		Tressler, Christ	English In Action, Course 3	Heath	1955 6th		
		Pollock, et al	The Art of Communica- ting	MacMillan	1955		
		Robinson, et al	Literature of America	Ginn	1957		
		Bailey, Leavell	The World and Our English Heritage	American Book	1952		
		Miles, Pooley	Literature and Life In England	Scott, Foresman	1948		

HOMEMAKING

		Smart, Smart	Living and Learning with Children	Houghton, Mifflin	1949		
		Austin et al	Furnishing Your Home	Houghton, Mifflin	1951		
		Lewis, Pick- harn, Hovey	Family Meals and Hospitality	MacMillan	1951		
		Holmes, Rush	Homes with Character	D.C. Heath	1952		
		Duvall, Hill	When You Marry	D.C. Heath	1953 Rev.		
		Lewis, et al	Housing and Home Management	MacMillan	1953		
		Goodspeed et al	Child Care and Guidance	Lippincott	1948		
		McDermott et al	Food for Better Living	Lippincott	1949		
		Baxter, Latzke	Today's Clothing	Lippincott	1949		
		Baxter, Justin, Rust	Sharing Family Living	Lippincott	1951		
		Lewis, Bow- ers	Clothing Construction and Wardrobe Planning	MacMillan	1955		

ELEMENTARY FORM

GRADE II

INVENTORY OF TEXTBOOKS

SAMPLE

Teacher's name _____ Number Enrolled _____

NUMBER	T.C.	MANUAL	TEXTBOOKS - Reading	EDITION	
				OLD	NEW
			Friends and Neighbors		
			More Friends and Neighbors		
			What Next?		
			Three Friends		
			All Around Us		
			Hello David		
			Someday Soon		
			Singing On Our Way		
			WORKBOOKS		
			Think and Do Book 2 ¹		
			Think and Do Book 2 ²		
			Making Sure of Arith. Gr. 2		
			Spelling For Word Mastery Gr.2		

MISCELLANEOUS

(single teachers copies and other reading materials, etc.)

[illegible]

[illegible]

Sixth Grade Textbook Inventory Compilation Data

INVENTORY DATA		COMPILATION DATA
AREA: Reading		<u>Publisher</u> Scott, Foresman & Company 1245 Michigan Avenue Chicago, Illinois
TITLE: The New People and Progress AUTHOR: Gray, Monroe, Artley and Arbuthnot EDITION: 1951 (Old) - 1955 (New)		
Teacher	Number of Cop. OLD NEW	
Mrs. BECKHORN		Total No. of Copies: _____
Mrs. Clifford		Total Copies Needed: _____
Mrs. KENNEDY		Total to be Ordered: _____
Mr. Paul		Unit Price per Copy: \$ _____
Miss UNDERWOOD		TOTAL COST \$
Miss Wayand		
Storeroom Inventory		
TOTAL No.		

INVENTORY DATA		COMPILATION DATA
AREA: Arithmetic		<u>Publisher</u> Silver Burdett Company 1277 Madison Street New York, New York
TITLE: Making Sure of Arithmetic AUTHOR: Robert Lee Morton EDITION: (Old) - 1946 (New)		
Teacher	Number of Cop. OLD NEW	
Mrs. BECKHORN		Total No. of Copies: _____
Mrs. Clifford		Total Copies Needed: _____
Mrs. KENNEDY		Total to be Ordered: _____
Mr. Paul		Unit Price per Copy: \$ _____
Miss UNDERWOOD		TOTAL COST \$
Miss Wayand		
Storeroom Inventory		
TOTAL No.		

Name _____

NON-STANDARD / SUPPLY INFORMATION

Please list below all instructional items you feel you will require next year in carrying out your program. These will only be items which will be consumed in the course of instruction. Do not include general supply items which are obtained through the supply room. Please fill in all information requested on sheet. Bring this information to your grade-level meeting.

Description of Item	Supply Source	Amount	Unit Price	Total Price	Decision
		TOTAL			

NON-STANDARD INSTRUCTIONAL SUPPLIES

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Page: 1

COMPILATION FORM

Grade-Level or Department

Date

Name of Chairman

SUPPLY SOURCE: _____

Description of Item	Quantity	Unit Cost	Total Cost
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
TOTAL COST -			\$

SUPPLY SOURCE: _____

Description of Item	Quantity	Unit Cost	Total Cost
			\$
			\$
			\$
			\$

Continued: 2